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2006 MAINE

Resident
Nonresident or
Part-Year Resident

Individual Income Tax Booklet

Long Form 1040ME

MISSION STATEMENT

The mission of Maine Revenue Services is to serve the citizens of Maine by administering the tax laws of the State effectively and professionally in order to provide the revenues necessary to support Maine government. To accomplish this mission, we will:

- *Foster voluntary compliance with the tax laws by providing clear, complete, accurate, and timely guidance to taxpayers to help them understand and meet their responsibilities under the law.*
- *Maintain the highest standards of integrity, fairness, confidentiality and courtesy in everything we do.*

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LOW-INCOME TAX CREDIT - If your Maine taxable income is \$2,000 or less, you are not claimed as a dependent on another Maine income tax return, and you are not subject to the Maine Minimum Tax, you do not have to file a Maine income tax return.

TAXPAYER ASSISTANCE and FORMS

Visit www.maine.gov/revenue to obtain the latest tax updates, electronic tax assistance, download Maine tax forms and instructions, learn the status of your refund, pay your tax or e-mail tax-related questions. (NOTE: As a matter of policy, Maine Revenue Services does not divulge confidential information such as income, refund amounts or taxpayer identification numbers via email).

Refund Information Only: Get the status of your refund from Maine Revenue Services' web site at www.maine.gov/revenue. You will need to know the first social security number shown on your return and the **exact** whole-dollar amount of the refund you requested.

To Order Forms: Order printed forms or download forms from Maine Revenue Services' web site at www.maine.gov/revenue or call (207) 624-7894 - Every day 24 Hours.

NexTalk (hearing-impaired only): (888) 577-6690
Weekdays 8:00 a.m. - 4:30 p.m.

Collection Problems: (207) 621-4300 - Weekdays 8:00 a.m. - 5:00 p.m. Call this number if you have a tax balance due currently being collected by Maine Revenue Services that you would like to resolve.

Assistance To Help You With Your Tax Questions:
(207) 626-8475 - Weekdays 8:00 a.m. - 5:00 p.m.

Payment Plan Questions For Income Tax Returns:
(207) 621-4300 - Weekdays 8:00 a.m. - 5:00 p.m.

Web FAQs: See below for a list of frequently asked questions.

Federal income tax information and forms: Call the Internal Revenue Service at (800) 829-1040 or see the Internal Revenue Service web site at www.irs.gov.

Tax Violations Hot Line: (207) 624-9600 Call this number or send an e-mail to compliance.tax@maine.gov to report possible tax violations including failure to file tax returns, failure to report all income and failure to register for tax filing.

FREQUENTLY ASKED QUESTIONS (FAQs) on the WEB

www.maine.gov/revenue

Topic #	Subjects Available	Topic #	Subjects Available
01	How can I tell if I am a resident of Maine?	13	I received a letter saying you sent my refund to another agency. Why?
02	How can I get an extension to file?	14	I received a bill, and I cannot pay it in full. What do I do?
03	Should I file my return even though I do not have the money to pay?	15	I did not get credit for my withholdings. Why?
04	I did not live in Maine for the entire year. Do I have to file a return?	16	What should I do if I amend my federal tax return or my federal return was changed by the IRS?
05	I forgot to attach my W-2's when I mailed my return. What do I do?	17	I received a notice that did not show all payments made. How do I get credit for them?
06	I have not received a W-2. What do I do?	18	How can I purchase a State of Maine Park Pass?
07	What is the Pension Benefits Income Deduction?	19	What if my Park Pass is lost or stolen?
08	I receive Social Security benefits. Do I qualify for the Pension Benefits Income Deduction?	20	Do I qualify for Injured Spouse status?
09	How do I complete Schedule NR?	21	What if I file or pay late?
10	How do I complete Schedule NRH?	22	Is there a penalty for not paying enough estimated tax?
11	How do I complete Schedule 3?	23	I am a nonresident of Maine with business activity (such as rental property) located in the state. In prior years, this activity has generated a loss, but this year I realized a gain. Can I use the prior losses to offset this year's gain?
12	My spouse has passed away. You sent a refund with both our names on it. What do I do?		

Maine EZ Pay



Pay your income taxes electronically at www.maine.gov/revenue. Electronic payments eliminate the necessity of filing forms 1040EXT-ME (income tax extension payment voucher) as well as 1040ES-ME (income tax estimated payment vouchers). **NOTE:** EZ Pay does not replace the requirement to file a Maine income tax return.

Maine EZ Pay is an online application that allows Maine taxpayers to make payments online, quickly and easily. Almost any type of tax payment can be made, including individual payments, such as individual

income tax estimate payments and estate tax payments as well as business tax payments, such as withholding and unemployment, or sales tax. To avoid having to make payments earlier than necessary, payments may be scheduled in advance and will automatically be withdrawn on the payment date the taxpayer selects.

Taxpayers must pre-register online with personal and bank account information, and payments will be withdrawn from the checking or savings account that is set up in the registration.

IMPORTANT TAX CHANGES

DOMICILE “SAFE HARBORS”. 36 M.R.S.A. § 5102(5). Generally, individuals who are domiciled in Maine are considered residents for Maine income tax purposes. However, Maine law now provides that for tax years beginning on or after January 1, 2007, certain individuals spending significant time outside Maine will not be treated as resident individuals even though they are domiciled in Maine. For more information on these exceptions, see the *Guidance to Residency “Safe Harbors”* available at www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

STUDENT LOAN INTEREST DEDUCTION ADD BACK. 36 M.R.S.A. § 5122(1)(V). For tax years beginning after 2005, the Maine requirement to add back student loan interest paid after 60 months from the start of the repayment period that is deducted on the federal return is repealed.

HEALTH SAVINGS ACCOUNTS ADD BACK. 36 M.R.S.A. § 5122(1)(W). For tax years beginning after 2005, the Maine requirement to add back amounts contributed to health savings accounts that are either excluded from federal gross income or deducted on the federal return is repealed.

QUALIFIED TUITION PROGRAMS (529 PLANS). 36 M.R.S.A. § 5122(2)(V). Up to \$250 of contributions made to a Maine or non-Maine qualified state tuition program (“529 college savings plan”) may be deducted on the Maine return for each beneficiary. Taxpayers filing single or married separate with federal adjusted gross income more than \$100,000 and taxpayers filing married joint or head of household with federal adjusted gross income more than \$200,000 do not qualify for the deduction. Applies to tax years beginning on or after January 1, 2007.

CHILD CARE CREDIT. 36 M.R.S.A. § 5218. For tax years beginning after 2005, the Maine child care credit is increased from 21.5% to 25% of the federal child care credit amount.

BONUS DEPRECIATION/SECTION 179 EXPENSE RECAPTURE. 36 M.R.S.A. § 5122(2)(X). Individual owners of an electing S corporation may recapture Maine bonus depreciation and section 179 expense addition modifications previously imposed on the entity in a prior tax year when it was taxed as a C corporation for federal and Maine income tax purposes. The add-back requirement is related to federal bonus depreciation and increased IRC section 179 expenses disallowed for Maine income tax purposes. Applies to tax years beginning on or after January 1, 2005.

NET OPERATING LOSS RECAPTURE. 36 M.R.S.A. § 5122(2)(V). For tax years beginning on or after January 1, 2005, the owners of an electing S corporation may recapture Maine NOL addition modifications previously imposed on the entity in a prior tax year when it was taxed as a C corporation for federal and Maine income tax purposes. The add-back requirement is related to certain net operating losses carried back at the federal level but disallowed for Maine income tax purposes.

CAPITAL GAIN ON THE SALE OF MULTIFAMILY AFFORDABLE HOUSING. 36 M.R.S.A. § 5122(2)(W) & 5200-A(2)(Q). For tax years beginning on or after January 1, 2006, the total of capital gains and ordinary income resulting from depreciation recapture pursuant to Code sections 1245 and 1250 realized on the sale of multifamily affordable housing property is exempt from Maine individual and corporate income tax. Qualified property must be certified by the Maine State Housing Authority.

VETERANS CEMETERY FUND CHECKOFF. 36 M.R.S.A. § 5289. For tax years beginning after 2005, taxpayers may designate a portion of their income tax overpayment or pay an additional amount to the Maine Veterans’ Memorial Cemetery Maintenance Fund. The purpose of the fund is to help finance the maintenance and upkeep of Maine veterans’ cemeteries.

MAINE ASTHMA AND LUNG DISEASE FUND CHECKOFF. 36 M.R.S.A. § 5290. For tax years beginning after 2005, taxpayers may designate a portion of their income tax overpayment or pay an additional amount to the Maine Asthma and Lung Disease Research Fund. The purpose of the fund is to provide research grants to develop and advance the understanding of lung disease, especially its prevention, causes, treatment and cure.

CLEAN FUEL CREDIT. 36 M.R.S.A. § 5219-P. The existing clean fuel vehicle economic and infrastructure development credit is extended for expenditures through December 31, 2008. The credit is repealed for tax years beginning on or after January 1, 2009.

OTHER TAX BENEFITS/CREDITS: For more information, see page 11 or visit www.maine.gov/revenue.

- Media Production Credit. 36 M.R.S.A. § 5219-Y.
- Media Production Reimbursement. 36 M.R.S.A., c. 919-A.
- Credit for Pollution Control Boilers. 36 M.R.S.A. § 5219-Z.
- Community Wind Power Generator Credit. 36 M.R.S.A. § 5219-AA.

Maine Revenue Services Taxpayer Privacy Policy

Maine Revenue Services (“MRS”) maintains the highest standards in handling personally identifiable taxpayer information. Taxpayers have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalties of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very specific circumstances. No unassociated third parties may receive information pertaining to tax returns without written permission from the affected taxpayer except as allowed under 36 M.R.S.A. § 191. Communications that do not meet the definition of tax information are subject to the general confidentiality

and public inspection provisions of Maine’s “Freedom of Access” laws. When confidential taxpayer information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. If you have any questions regarding the Privacy Policy, please contact MRS at (207) 626-8475.

Record-keeping Requirements

Keep a copy of your Maine income tax return, including worksheets, and supporting documents (such as W-2 and 1099 forms) for the same period required for keeping your federal income tax records. This is generally 3 years from the date the return was filed. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to calculate the basis of the original or replacement property. See 36 M.R.S.A. § 135.

GENERAL INSTRUCTIONS

SHOULD I FILE A MAINE INCOME TAX RETURN? If you are a resident of Maine who is required to file a federal income tax return, you must file a Maine income tax return. If you are not required to file a federal return, but do have income subject to Maine income tax resulting in a Maine income tax liability, a Maine return must be filed. **You do not have to file a Maine income tax return if you meet all of the following requirements: 1) your Maine taxable income is \$2,000 or less, 2) you claim yourself as an exemption on your return, AND 3) you are not subject to the Maine Minimum Tax.** However, you must file a return to claim any refund due to you.

If you are a nonresident who has income from Maine sources resulting in a Maine income tax liability, you **must** file a Maine income tax return. However, you may not be required to file if the number of days worked in Maine as an employee is 10 or less and your only Maine income is compensation for personal services. See 36 M.R.S.A. § 5142(8).

Am I a Resident, Part-Year Resident, or Nonresident?

To determine your residency status for 2006, read the following and check the proper box. Retain this worksheet for your records.

Domicile: *Domicile is the place an individual establishes as his or her permanent home and includes the place to which he or she intends to return after any period of absence. A number of factors associated with residency are relevant in the evaluation of a claimed domicile. A domicile, once established, continues until a new, fixed and permanent home is acquired. To change domicile, a taxpayer must exhibit actions consistent with a change. No change of domicile results from moving to a new location if the intent is to remain only for a limited time, even if it is for a relatively long duration.*

RESIDENCY WORKSHEET

☐ Full-Year Resident:

(1) Maine was my domicile for the entire year of 2006;

OR

(2) I maintained a permanent place of abode in Maine for the entire year and spent a total of more than 183 days in Maine.

☐ Part-Year Resident:

I was domiciled in Maine for part of the year and was not a full-year resident as defined in (2) above.

IF YOU ARE A PART-YEAR RESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

☐ Nonresident:

I was not a resident or part-year resident in 2006, but I do have Maine-source income. **Note: If you filed as a nonresident alien on your federal income tax return, file as a nonresident alien on your Maine income tax return, Form 1040ME. Follow the federal filing requirements for filing status, number of exemptions, federal adjusted gross income, and itemized deductions.**

IF YOU ARE A NONRESIDENT, YOU MUST FILE FORM 1040ME WITH SCHEDULE NR OR NRH.

For additional information on determining Maine residency, see the “Maine Revenue Services Guidance to Residency Status” brochure which can be downloaded at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

I AM IN THE ARMED FORCES. WHAT IS MY RESIDENCY STATUS?

Maine Resident: A Maine resident who enters the U.S. armed forces remains a Maine resident throughout the period of military service (even when absent from Maine on military orders) and is subject to the same filing requirements as any other Maine resident. This remains true unless you take legal action to change your residency (domicile) to another state.

Nonresident: If you are not a Maine resident, but are stationed in this state by military orders, your military income is not subject to Maine tax. However, if you or your spouse earned non-military pay in Maine resulting in a Maine income tax liability, you must file Form 1040ME with Schedule NR or NRH.

Instructions for Married Couples:

WE ARE BOTH FULL-YEAR MAINE RESIDENTS. HOW DO WE FILE WITH MAINE? You must file a Maine return using the same filing status as properly used on your federal return.

I AM A FULL-YEAR MAINE RESIDENT, BUT MY SPOUSE IS NOT. HOW SHOULD WE FILE? If you filed a joint federal return you have two options:

(1) You can choose to file a joint Maine return as if both of you were full-year Maine residents;

OR

(2) Each can file a Maine return as a single individual using **Form 1040ME with Schedule NRH**. Each return must show the proper residency status. *(If the nonresident spouse has no Maine-source income, that spouse does not have to file a Maine return.)* You may choose this option only if you filed a joint federal return. Otherwise, you must file a Maine return using the same filing status as properly used on your federal return.

WE ARE BOTH NONRESIDENTS, FILED A JOINT FEDERAL RETURN, BUT ONLY ONE SPOUSE HAS MAINE-SOURCE INCOME.

You have two options:

(1) You can choose to file a joint Maine return and determine your joint tax liability as nonresidents using **Form 1040ME with Schedule NR**;

OR

(2) The spouse who has Maine-source income can choose to file a return as a single individual using **Form 1040ME with Schedule NRH**.

WE ARE BOTH NONRESIDENTS AND BOTH HAVE MAINE-SOURCE INCOME. You must file a Maine return using the same filing status as properly used on your federal income tax return, and you must complete **Form 1040ME and Schedule NR**.

WHEN MUST I FILE MY RETURN? No later than April 17, 2007.

**RETURN
DUE DATE:**

April 17, 2007

APRIL 2007						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

WHAT IF I NEED MORE TIME TO FILE? If you are unable to file your return by Tuesday, April 17, 2007, Maine allows an automatic six-month extension of time to file. Requests for additional time to file must be submitted in writing prior to the expiration of the six-month period. Generally, the total extension period cannot exceed eight months. *The automatic extension is only effective if the return is filed within the six-month period. See "What if I file or pay late?" below.*

CAUTION: AN EXTENSION TO FILE YOUR MAINE RETURN IS NOT AN EXTENSION FOR PAYMENT OF TAX. If you owe tax, you must pay at least 90% of that amount by the original due date for filing your return (**April 17, 2007** for calendar-year filers) in order to avoid the penalty for late payment of tax. The remaining 10% must be paid when the return is filed on or before October 15, 2007 in order to avoid the failure-to-pay penalty. However, interest is charged on any tax paid after the original due date of your return.

Remit your extension payment electronically using Maine EZ Pay (no forms required) at www.maine.gov/revenue or with the payment voucher on page 8 by the original due date for filing your Maine return to: Maine Revenue Services, PO Box 9114, Augusta, ME 04332-9114. If you make a payment prior to filing your return, you must use a Long Form (1040ME) when you file your return.

WHERE DO I GET FORMS? Income tax booklets are available at most banks, public libraries, and post offices located in Maine. You may also download forms from the internet at www.maine.gov/revenue/forms or order forms by calling (207) 624-7894. **Note: you must file an original or downloadable state form – photocopies are not acceptable.**

MAY I ROUND TO WHOLE DOLLARS? Yes. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

I AM GETTING A REFUND THIS YEAR. WHEN WILL I GET MY CHECK? Please allow at least eight weeks for your refund to arrive before you contact us. For automated information about the status of your refund request, visit our web site at www.maine.gov/revenue (select *Where's My Refund*).

WHAT SHOULD I DO IF THERE IS A CHANGE IN MY MAINE TAX LIABILITY? You must file a Maine amended return if you file a federal amended return, if the Internal Revenue Service makes a change to your federal return, or if your Maine tax liability changes for any other reason. Individuals must file a Maine amended return (1040X-ME) within 90 days after filing a federal amended return or after receiving final determination of any change by the Internal Revenue Service. Maine imposes a penalty for failure to notify the state of these changes. *When filing a Maine amended return, attach a copy of your federal amended return (Form 1040X) or the Internal Revenue Service agent's report to your form. If the change is to the Maine return only, include a description of the change on page 2 of Form 1040X-ME.*

WHAT IF A TAXPAYER DIES? When an individual dies before filing a tax return for a given year, a personal representative or surviving spouse must file a return for the decedent. If the decedent was single and a refund is due, attach Form 1310ME (Statement of Person Claiming Refund Due a Deceased Taxpayer) to the return. A surviving spouse may claim a refund by filing a joint return with the decedent without Form 1310ME. The surviving spouse may file a joint return with the decedent provided similar filing was followed for federal purposes. *Write "deceased" above the deceased taxpayer's name. Enter the date of death in the spaces above the signature area on your return.*

WHAT IF THE FEDERAL TAX IS FORGIVEN DUE TO A COMBAT CASUALTY? A taxpayer whose federal income tax liability is forgiven under IRC § 692 due to a combat casualty is similarly forgiven the Maine income tax for the same period(s). To request tax forgiveness, include with your Maine return a statement that shows the computation of Maine tax liability before any amount is forgiven and the amount that is to be forgiven along with any other documentation supporting your claim.

WHAT IF I AM UNABLE TO PAY MY TAXES? If you are unable to pay your taxes in full, you should file your return by the due date and request, in writing, a payment plan. In your request, give your name, social security number, and the amount of money you can pay and indicate how often you can make that payment. Your first payment should be submitted with the request and you should continue to make the payments as you have indicated until Maine Revenue Services contacts you. Indicate your name, address, telephone number and tax year on your check or money order. A payment plan request will not stop interest or penalties from being added to the tax balance. Requests should be forwarded to Maine Revenue Services, Compliance Division, 888 State House Station, Augusta, Maine 04332-0888. Also, you may call (207) 621-4300 or e-mail compliance.tax@maine.gov.

WHAT IF I FILE OR PAY LATE? You will be charged **interest** at 12% per year, compounded monthly, on income tax not paid by the due date (April 17, 2007 for calendar-year filers). *An extension allows only additional time to file; it does not allow additional time for payment of tax due or prevent accrual of interest.*

In addition to interest, a penalty is assessed for late filing. A separate penalty is assessed for the late payment of tax. The **penalty for late filing** is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed upon demand, the penalty for late filing is 100% of the tax due. The **penalty for late payment** of the tax is 1% per month up to a maximum of 25%. Both penalties are assessed when the return is filed late and the tax is paid late. The law also provides for penalties for underpaying estimated tax, preparing or filing a fraudulent income tax return, and for understating income.

WHAT IF I AM AN INNOCENT OR INJURED SPOUSE? Maine Revenue Services acknowledges Innocent and Injured Spouse Claims (see federal Form 8379 or Form 8857 and related instructions) for purposes of individual income tax only. The spouse is not required to request federal relief prior to requesting state relief. For more information call the Compliance Division of Maine Revenue Services at (207) 624-9595 or e-mail compliance.tax@maine.gov. *If you believe that your refund may be set off to pay a debt other than an income tax debt, you must contact the other tax department or agency directly to request injured spouse relief.*

SHOULD I CHANGE MY INCOME TAX WITHHOLDING FOR 2007? You may need to review your withholding if the amount of your refund or balance due is large. A married couple with two incomes may choose to use the single withholding table. See your employer for details. For withholding questions, contact Maine Revenue Services at (207) 626-8475 or e-mail withholding.tax@maine.gov.

WHO MUST FILE AND PAY ESTIMATED TAX? Generally, you must pay estimated tax if your tax after subtracting withholding and other allowable credits is \$1,000 or more **and** if the tax liability for the prior year was \$1,000 or more. Equal installments of estimated tax are due on April 15, June 15, September 15 and January 15. Payments can be made electronically using Maine EZ Pay (no forms required) at www.maine.gov/revenue or download Form 1040ES-ME at www.maine.gov/revenue/forms or call (207) 624-7894 to order the form.

IS THERE A PENALTY FOR NOT PAYING ENOUGH ESTIMATED TAX? Yes. If you did not pay enough estimated tax or have enough tax withheld from your earnings by any due date for paying estimated tax, you may be subject to a penalty. Beginning January 1, 2006, the underpayment penalty is 10%, compounded monthly. For calendar year 2007, the penalty is 12%, compounded monthly.

If your 2006 tax liability is \$1,000 or more, you should refer to Form 2210ME, Underpayment of Estimated Tax by Individuals.

WHAT IF I AM MOVING? Let us know your new address. E-mail: income.tax@maine.gov, or write: **Maine Revenue Services, P.O. Box 9100, Augusta, Maine 04332-9100.**

SPECIFIC INSTRUCTIONS — FORM 1040ME

Note: Form 1040ME is designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must be in upper case only. Name, address, etc., start on the left; dollar amounts start from the right. For example:

Enter letters like this:

Your First Name IMA	MI A	Your Last Name SAMPLE
Spouse's First Name	MI	Spouse's Last Name

Enter dollar amounts like this:

 , , .

Due to scanning requirements, only original forms and schedules may be submitted. **PHOTOCOPIES ARE NOT ACCEPTABLE.**

For information on electronic filing, visit our web site at www.maine.gov/revenue.

STEP 1: NAME, ADDRESS, SOCIAL SECURITY NUMBERS

Name and Address. If you have a pre-printed label (located on the front cover of this booklet) and your name and address are correct, peel it off and place it on your completed Form 1040ME inside the red dotted lines.

If you do not have a pre-printed label or the name or address on the label is not correct, please print or type your name(s) and mailing address in the spaces provided. **Social Security Number(s):** You must enter your social security number(s) in the spaces provided.

Line 1. Maine Clean Election Fund. Check the box for you and/or your spouse if you want \$3 of your tax dollars applied to the Maine Clean Election Fund. This fund was established to finance the election campaign of certified Maine Clean Election Act candidates. *Please note that checking this box does not increase your tax or reduce your refund but reduces General Fund revenue by the same amount.*

Line 2. Commercial Farming or Fishing. Check this box if at least two-thirds of your gross income for 2006 was from commercial farming or fishing as defined by the Internal Revenue Code. Include your spouse's income in your calculation if you are filing a joint return.

STEP 2: FILING/RESIDENCY STATUS, NUMBER OF EXEMPTIONS

Lines 3-7. Filing Status. Check the box for the filing status properly used on your federal income tax return. If you filed a married-joint federal return and one spouse is a nonresident or part-year resident, see the instructions for married couples on page 4. If you are filing married filing separately, be sure to include your spouse's name and social security number.

Composite Return. For pass-through entities only. Check the red box below line 7 if this is a composite filing. A composite return may be filed by a pass-through entity on behalf of nonresident individuals. You must complete and enclose Schedule 1040C-ME and Schedule NRC with your composite return. For more information on composite filing and forms, visit our web site at www.maine.gov/revenue.

Lines 8-11. Residency Status. See General Instructions on page 4 to determine your residency status. Check the appropriate box on your return. **If you check the box on line 9, 10 or 11, enclose a copy of your federal return.**

Line 12. Age and Blindness. Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes.

Line 13. Exemptions. Enter the total number of exemptions properly claimed on your federal return.

STEP 3: CALCULATE YOUR TAXABLE INCOME

Line 14. Federal Adjusted Gross Income. Enter the amount of income shown on your federal income tax return (federal Form 1040EZ, line 4 or 1040A, line 21 or 1040, line 37). Enter negative amounts with a minus sign in the box immediately to the left of the number.

Line 15. Income Modifications. You must complete this line if you have income that is taxable by the state but not by the federal government (additions) or income that is taxable by the federal government but not by the state (subtractions). **Complete Schedule 1 on page 19 to calculate your entry for this line.** Enter a negative amount with a minus sign in the box immediately to the left of the number.

Nonresidents/Part-year residents: See instructions for Schedule NR or NRH.

Line 17. Deduction. If you itemize deductions on your Maine return (based on federal itemized deductions), you must file using the long form, Form 1040ME, and complete Schedule 2 on page 19. (NOTE: If your filing status is nonresident alien, you must use itemized deductions.) If you use the standard deduction on your federal return, you must use the Maine standard deduction on your Maine return. In 2006, the Maine standard deduction amounts may differ from federal standard deduction amounts.

The Maine standard deduction amounts are listed below.

MAINE STANDARD DEDUCTION AMOUNTS:

SINGLE	-----	\$5,150
MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER)	-----	\$8,600
HEAD OF HOUSEHOLD	-----	\$7,550
MARRIED FILING SEPARATELY	-----	\$4,300

IF YOU CAN BE CLAIMED AS A **DEPENDENT** on another person's return, the standard deduction is the greater of \$850 or earned income plus \$300 (up to the standard deduction amount shown above for your filing status).

Additional Standard Deduction for Age and/or Blindness:

Unmarried (single or head of household): the additional amount is \$1,250 if the individual is 65 or over OR blind; \$2,500 if the individual is both 65 or over AND blind.

Married (whether filing jointly or separately) or a qualified widow(er): the additional standard deduction is \$1,000 if one spouse is age 65 or over OR blind; \$2,000 if one spouse is 65 or over AND blind; \$2,000 if both spouses are 65 or over OR blind; \$4,000 if both spouses are 65 or over AND blind, etc.

NOTE: If married filing separately, the additional deduction amounts pertaining to your spouse apply only if you can claim an exemption for him/her.

Line 18. Exemption. Multiply the total number of exemptions on line 13 by \$2,850 and enter the result on this line.

Caution: If you filed federal Form 1040EZ and checked one or both boxes on line 5 of that form and line F of the "Worksheet for dependents who checked one or both boxes on line 5" is zero (see reverse side of federal Form 1040EZ), enter zero on line 18 of your Maine long form. If you checked one or both boxes on federal Form 1040EZ, line 5 and line F of the worksheet is \$3,300, enter \$2,850 on line 18 of your Maine long form.

STEP 4: CALCULATE YOUR TAX AND CREDITS

Line 20. Income Tax. Find the tax for the taxable income on line 19 in the tax table on pages 31 through 35 or compute your tax based on the tax rate schedule on page 35.

Line 21. Tax Additions. See Maine Schedule A on page 21 and instructions beginning on page 10. If you are required to complete Section 1 of Schedule A, enter on this line the amount from line 4 of Maine Schedule A.

Line 22. Low-Income Tax Credit. If your taxable income, line 19, is \$2,000 or less, neither you nor your spouse (if married) is claimed as a dependent on somebody else's return, and you are not subject to the Maine Minimum Tax, you are entitled to a credit equal to the income tax that would normally be due. If you qualify, enter the amount from line 20 plus line 21 on this line. **You are not required to file a return if you qualify for this credit.** However, you must file a return to claim any refund due to you.

Line 24. Tax Credits. See Maine Schedule A on page 21 and instructions beginning on page 10. If you qualify for any of the credits listed, complete Section 2 of Maine Schedule A. Enter the amount from line 21 of Maine Schedule A on this line.

Line 25. Nonresident Credit. Enter the amount of nonresident credit from either Maine Schedule NR, line 9 or Maine Schedule NRH, line 11. Attach the completed schedule and related worksheets to your return. **Also, enclose a copy of your federal return and all W-2 forms. If you were assigned to temporary duty outside Maine, also enclose copies of your TDY papers.**

Line 26. Net Tax. Subtract lines 24 and 25 from line 23. **Nonresidents only:** show negative amounts with a minus sign in the box to the left of the number. A negative amount represents unused business credits claimed on Schedule A that may be carried over. See instructions for Maine Schedule A.

STEP 5: CALCULATE YOUR TAX PAYMENTS

Line 28a. Maine Income Tax Withheld. Enter the total amount of Maine income tax withheld. Enclose (**do not staple or tape**) supporting W-2, 1099 and 1099ME forms. Unless the 1099 form is required as supporting documentation for another schedule or worksheet, only send 1099 forms if there is State of Maine income tax withheld shown on them. Legible photocopies of your W-2 and 1099 forms on 8 1/2 by 11 inch paper are preferred.

Line 28b. 2006 Estimated Tax Payments and 2005 Credit Carried Forward. Enter the total amount of estimated taxes actually paid for 2006 and any 2005 credit carried forward. See General Instructions on page 5 for further explanation of estimated payments. **Nonresident individuals:** also enter on this line amounts withheld in 2006 on the sale of real estate in Maine. Enclose a copy of Form REW-1 to support your entry.

Line 28d. Refundable Child Care Credit. Enter the amount of refundable Child Care Credit from the Child Care Credit Worksheet, line 5 on page 22.

STEP 6: CALCULATE YOUR USE TAX, VOLUNTARY CONTRIBUTIONS, PARK PASSES

Line 31. Use Tax (Sales Tax). If you have purchased items for use in Maine from retailers who do not collect the Maine sales tax (such as businesses in other states and many mail order and internet sellers), you may owe Maine use tax on those items. The use tax is calculated at the same rate as the sales tax. The rate of tax for purchases in 2006 is 5%. If you paid another state's sales or use tax on any purchase, that amount may be credited against the Maine use tax due on that purchase. If you do not know the exact amount of Maine use tax that you owe, either multiply your Maine adjusted gross income from line 16 by .04% (.0004) or use the table below. **NOTE:** If you use the percentage method or the table and owe use tax on items that cost \$1,000 or more, you must add the tax on those items to the percentage or table amount. Use Tax on items that cost more than \$5,000 must be reported on an individual use tax return by the 15th day of the month following its purchase. If it is determined that you owe more use tax than what is shown on your return, you may be subject to an assessment for the additional use tax plus interest and penalty. For additional information on Maine use tax visit www.maine.gov/revenue/salesuse/usetax/UseTax.htm or call (207) 624-9693.

USE TAX TABLE					
Maine Adjusted Gross Income		Use Tax Amount	Maine Adjusted Gross Income		Use Tax Amount
At Least	Less Than		At Least	Less Than	
\$ 0	\$ 6,000	\$ 2	\$30,000	\$36,000	\$ 14
6,000	12,000	5	36,000	42,000	17
12,000	18,000	7	42,000	48,000	19
18,000	24,000	10	48,000	54,000	22
24,000	30,000	12	54,000	60,000	24
\$60,000 and up — .04% of Maine 1040ME, Line 16					

Line 32. Voluntary Contributions and Park Passes. Enter the total of your voluntary contributions and state park pass purchases from Schedule CP, line 14. See page 23.

STEP 7: CALCULATE YOUR REFUND OR BALANCE DUE

Line 34b. Refund. Refunds of \$1.00 or more will be issued to you. Checks that are returned to us cannot be remailed until the correct address is known.

Lines 34c-34e. Direct Deposit of Refund. You may have your refund directly deposited into your checking or savings account (if it is \$5,000 or less) or to an existing NextGen College Investing Plan® Account (NextGen Account). The NextGen Program is administered by the Finance Authority of Maine. **ENTRIES MUST BE ACCURATE.** You should call your bank to make sure your direct deposit will be accepted and to get the correct routing number and account number. Fill in the requested information on lines 34c, 34d and 34e.

34c. Routing Number ("RTN"): The routing number must be 9 digits. The RTN must begin with 01 through 12 or 21 through 32. If it does not, the direct deposit will be rejected and a refund check will be sent instead. (**NOTE:** If you are directing your refund to your NextGen Account, enter the following RTN: **043000261**).

34d. Bank Account or NextGen Account Number: Your account number can be up to 17 characters (both numbers and letters). Include hyphens, but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. **NOTE:** For NextGen Accounts, the account number is the Account Participant's 9-digit social security number. *If your account number is listed incorrectly or is invalid, the direct deposit will be rejected and a refund check will be sent instead.*

34e. Type of Account: Indicate whether the account is a checking, savings, or NextGen Account. *NOTE:* Except for NextGen Accounts, the account to receive the direct deposit must be in your name. If you are married, the account can be in either name or in both your names. Some banks, however, will not allow a joint refund to be deposited into an individual account. Refunds directed to your NextGen Account are subject to the terms and conditions of the Program Description, Participation Agreement and any Supplement(s).

Sample Check

JOHN DOE
JANE DOE
 123 Main St
 Anyplace, ME 04000

PAY TO THE ORDER OF _____ \$ _____
 DOLLARS

ANYPLACE BANK
 Anyplace, ME 04000

For _____

I: 250250025 202020 " 86 " 1234

1234
 15000000000

Do not include the check number

Note: The routing and account numbers may be in different places on your check.

Concerned About the Rising Cost of College?

Maine has a way to assist families in preparing for higher education costs—the *NextGen® Matching Grant Program*. Qualified families can receive a \$200 Initial Matching Grant when opening an account with just \$50. Though there are income limits to receive matching grants, anyone, regardless of income, can start a NextGen® Account. Call the Finance Authority of Maine at 800-228-3734 or visit www.famemaine.com for more information.



Line 35b. Underpayment Penalty. If line 27 less the sum of lines 28a, 28d and REW amounts included in line 28b is \$1,000 or more, use Form 2210ME to see if you owe an underpayment of estimated tax penalty. To obtain Form 2210ME, download the form at www.maine.gov/revenue/forms or call (207) 624-7894.

Line 35c. Total Amount Due. This is the amount you owe. Do not send cash. If the amount you owe is less than \$1.00, do not



pay it. Remit your payment using Maine EZ Pay at www.maine.gov/revenue or enclose **(do not staple or tape)** a check or money order payable to Treasurer, State of Maine with your return. Include your complete name, address and telephone number on your check or money order. We will send you a receipt for your payment only if you request it in writing and if you include a stamped, self-addressed envelope with your request.

Line 36. FOR MAINE RESIDENTS ONLY: Maine Residents Property Tax and Rent Refund Program - The "Circuit Breaker Program." Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in August for property taxes assessed or rent paid in 2006. *The Maine Residents Property Tax and Rent Refund program is a property tax relief program for qualified homeowners or renters who live in Maine. Although the program that begins August 1, 2007 may change, the current program (that ends May 31, 2007) is generally available to Maine residents with 2005 household income less than \$102,000 for multi-member households or less than \$77,000 for single-member households. Also, your 2005 property taxes must have been greater than 4% of your income or your 2005 rent must have been greater than 20% of your income. For more information or to file or download an application for the current program (through May 31, 2007) visit, www.maine.gov/revenue/taxrelief/tnr.htm. The application for refunds of property tax assessed or rent paid in 2006 will be mailed to you in August 2007 unless your income on line 16 exceeds the income limits for this program.*

THIRD PARTY DESIGNEE. If you would like to allow another person to discuss your 2006 Maine Individual Income Tax Return with Maine Revenue Services ("MRS"), check the "Yes" box. Also enter the person's name, phone number, and any 5-digit number the person chooses as their personal identification number ("PIN"). This PIN will be used to ensure MRS employees only speak with the individual you have designated. If you want the paid preparer who signed your return to discuss your return with Maine Revenue Services, enter "Preparer" on the line for Designee's Name and the selected 5-digit PIN.

If you check the "Yes" box, you are authorizing Maine Revenue Services to call, or accept information from, the person you have chosen if there are any questions or if additional information is needed to process your tax return.

This authorization will automatically end no later than the due date (without regard to extensions) for filing your 2007 tax return. For most people, this is April 15, 2008.

NOTE: Use the form below only if you are making a payment.

2006
1040EXT-ME

STATE OF MAINE EXTENSION PAYMENT VOUCHER for INDIVIDUAL INCOME TAX



Pay electronically using **Maine EZ Pay** at www.maine.gov/revenue and eliminate the need to file 1040EXT-ME or mail this completed form to make your extension payment.

Please Type or Print

Your first name	Initial	Your last name	Your social security number
Spouse's first name	Initial	Spouse's last name	Spouse's social security number
Address (number and street)			Amount of payment
City			\$, .
State		Zip code	

If you make a payment using this voucher, you must use a Long Form (1040ME) when you file your return.

NOTE: If you are married and file a joint return with your spouse, enter your spouse's name and social security number in the spaces provided.

Write your social security number on your check.



Detach this voucher and mail with check or money order payable to "TREASURER, STATE OF MAINE" to:
 Maine Revenue Services, P.O. Box 9114, Augusta, ME 04332-9114

SPECIFIC INSTRUCTIONS for MAINE SCHEDULES

SCHEDULE 1 — INCOME MODIFICATIONS — See page 19

Line 1. ADDITIONS to federal adjusted gross income. *Also include the taxpayer's distributive share of addition modification items from partnerships and S corporations.*

Line 1a. Income from municipal and state bonds, other than Maine. Enter the income from municipal and state bonds, other than Maine, that is not included in your federal adjusted gross income. For example, enter interest from City of New York bonds on this line. However, do not enter interest from Portland, Maine bonds.

Line 1b. Net Operating Loss Recovery Adjustment. Enter on this line any amount of federal net operating loss carry forward that has been previously used to offset Maine addition modifications. For more information and examples, go to the MRS web site at www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

Line 1c. Maine State Retirement Contributions. Enter the amount of your 2006 Maine State Retirement Contributions on this line. To calculate this amount, subtract your federal wages from your state wages appearing on your 2006 State of Maine W-2 form. These contributions are tax deferred for federal tax, but are subject to Maine income tax.

Line 1d. Domestic Production Activities Deduction Add-back. Enter the amount claimed as a domestic production activities deduction on federal Form 1040, line 35.

Line 1e. Section 179 Expense Add-back. Federal adjusted gross income must be increased by the net effect of the increase in section 179 expense due to federal law changes in Section 202 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27. The amount of this modification is determined by first recalculating the section 179 expense on federal Form 4562 exclusive of all section 179 expense increases. Enter on line 1e the difference between this recalculated section 179 expense amount and the original section 179 expense claimed for federal income tax purposes. **If the difference is less than zero, enter zero.** Enclose both the actual and pro forma versions of federal Form 4562 with the Maine return. Property expensed under the provisions of section 179 at the federal level cannot be capitalized for Maine purposes. For more information and examples, go to the MRS web site at www.maine.gov/revenue/forms (select *Income Tax Guidance Documents*).

Line 1f. Fiduciary Adjustment - additions only. If applicable, enter your share of a fiduciary adjustment relating to income from an estate or trust (36 M.R.S.A. § 5122(3)). You must attach a copy of your federal Schedule K-1 to verify your share of income.

Line 1g. Other. Enter on this line: • the amount of loss, deductions and other expenses of a financial institution subject to Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial institution that is a partnership, S corporation, or entity disregarded as separate from its owner • amounts claimed as a business expense for federal tax purposes that are included in the investment credit for the high-technology investment tax credit • qualified tuition and other education expenses deducted on federal Form 1040 or Form 1040A. *List the source of each amount claimed in the space provided. Attach supporting documentation when claiming an amount on this line.*

Line 2. SUBTRACTIONS from federal adjusted gross income. NOTE: You may only subtract the items listed below on this schedule. *Also include the taxpayer's distributive share of subtraction modification items from partnerships and S corporations.* If you are a part-year resident or a nonresident and have non-Maine-source income, see Schedule NR or NRH included in the nonresident long form booklet. If you are a resident of Maine and have income taxed by another state, see Schedule 3 on page 22.

Line 2a. U.S. Government Bond Interest. Enter your income from direct obligations of the United States Government, such as Series EE and Series HH Savings bonds and U.S. Treasury bills and notes. Include on this line only the amount of interest included in your federal adjusted gross income.

Line 2b. State Income Tax Refund (Only if included in federal income). If you include a state or local income tax refund on line 10 of federal Form 1040, enter the amount on this line.

Line 2c. Social Security and Railroad Retirement Benefits included in federal adjusted gross income. Social Security benefits issued by the U.S. Government and Railroad Retirement benefits (Tier 1 and Tier 2)

issued by the U.S. Railroad Retirement Board are not taxed by the State of Maine. Also, unemployment and sick benefits issued by the Railroad Retirement Board are not taxable to Maine. However, benefits issued by the Canadian Railroad Retirement Board are taxable as Maine income.

Line 2d. Pension Income Deduction. Enter the amount from line 8 of the Worksheet on page 20. You must include copies of your 1099 forms to verify the deduction amounts claimed.

Line 2e. Interest from Maine Municipal General Obligation & Private Activity Bonds included in federal adjusted gross income. You may have this type of interest included in your federal adjusted gross income. Interest from these bonds is exempt from state income tax, even if taxed on the federal return. If you have interest of this type included in your federal adjusted gross income, enter the amount on this line.

Line 2f. Premiums for Long-Term Care Insurance. Enter on this line premiums paid for long-term care insurance. To qualify, the insurance policy on which the premiums are paid 1) must meet the federal definition for a long-term care insurance contract (IRC § 7702B(b)) (these are long-term care premiums that generally qualify for federal itemized deductions), or 2) *must be certified by the Maine Bureau of Insurance*. Premiums claimed must be reduced by any premiums claimed as Maine itemized deductions and by any premiums included in the federal self-employed health insurance deduction claimed on federal Form 1040, line 29.

Line 2g. Maine State Retirement System Pick-Up Contributions. Enter contributions paid to you in 2006 that have been previously taxed by the state. Use this line only if you retired after 1988 and are receiving retirement benefits from the Maine State Retirement System (MSRS). To calculate the amount for this line, subtract the state taxable gross amount from the federal taxable gross amount shown on the check stub of your last pension check received from MSRS in 2006 (if you have a Form 1099-R issued by the Maine State Retirement System, subtract the amount in box 12 from the amount in box 2a). Also enter on this line MSRS rollover amounts previously taxed by the state, whether or not included in federal adjusted gross income.

Line 2h. Federal Work Opportunity Credit/Empowerment Zone Credit Deduction. Enter on this line the amount of the reduction in your salaries and wages expense deduction directly related to claiming the federal Work Opportunity Credit or Empowerment Zone Credit. These amounts are reported on federal Form 5884, line 2 or federal Form 8844, line 2.

Line 2i. Fiduciary Adjustment - subtractions only. If applicable, enter your share of a fiduciary adjustment relating to income from an estate or trust (36 M.R.S.A. § 5122(3)). You must attach a copy of your federal Schedule K-1 to verify your share of income.

Line 2j. Bonus Depreciation/Section 179 Expense Recapture. Amounts required to be added to income under 36 M.R.S.A. § 5122(1)(N) (36 M.R.S.A. § 5200-A(1)(N) with respect to individual owners of certain electing S corporations) may be recaptured over the life of the applicable asset. For property placed in service in 2002, addition modifications may be recaptured in equal amounts over the remaining life of the asset beginning in 2004. For assets placed in service after 2002, 5% of the addition modification is recaptured in the tax year immediately following the year the asset was placed in service, with the remaining 95% recovered in subsequent tax years, in equal installments, over the remaining life of the applicable asset. For more information and examples, visit www.maine.gov/revenue/forms and select *Income Tax Guidance Documents*.

Line 2k. Other Deductions. Enter ONLY items specifically listed. List the source of each amount claimed in the space provided and attach supporting documentation when claiming an amount on this line. Except for net operating losses carried forward from previous tax years pursuant to 36 M.R.S.A. § 5122, enter only amounts included in federal adjusted gross income. Enter on this line: • military compensation received by a nonresident servicemember • Maine Lottery or Tri-State Lottery winnings received in 2006 won prior to January 1, 1987 • settlement payments received by Holocaust victims that are included in federal adjusted gross income • account proceeds from a Family Development Account administered by FAME • net operating losses carried forward from previous tax years pursuant to 36 M.R.S.A. § 5122(2)(H) or § 5122(2)(P) or, for individual owners of certain electing S corporations, net operating losses carried forward from previous tax years pursuant to § 5200-

A(2)(H) & § 5200-A(2)(L) • earnings from fishing operations that were contributed to a capital construction fund • income from investments in the Northern Maine Transmission Corporation • all items of income, gain, interest, dividends, royalties and other items of income of a financial institution subject to the Maine franchise tax that are included in your federal adjusted gross income due to an ownership share in the financial

institution that is a partnership, S corporation, or entity disregarded as separate from its owner • the total of capital gains and ordinary income resulting from depreciation recapture pursuant to Code sections 1245 and 1250 realized on the sale of multifamily affordable housing property certified by the Maine State Housing Authority. A copy of the MSHA certificate must be attached to the return.

SCHEDULE 2 — ITEMIZED DEDUCTIONS — See page 19

Line 4. Total Itemized Deductions. Federal Form 1040. Enter your total itemized deductions as shown on federal Schedule A, line 28.

Line 5a. Income Taxes Imposed by this State or any other taxing Jurisdiction or General Sales Taxes included in Line 4. Enter the total of state and local income taxes or sales taxes included in line 4. **Note:** If line 14, Form 1040ME, exceeds \$150,500 (\$75,250 if married filing separate), complete the worksheet on page 20 to calculate the amount for line 5a.

Line 5b. Deductible costs, included in Line 4, incurred in the production of Maine exempt income. Enter any interest or other expense items attributable to income not taxable under Maine law.

Line 6. Deductible costs of producing income exempt from federal income tax but taxable by Maine. Enter any interest or other expense items attributable to income taxable under Maine law, but exempt from federal income tax. Enter only amounts not included on line 4.

SCHEDULE A — MAINE TAX ADJUSTMENTS — See page 21

NOTE: If you file **Schedule NRH**, multiply the joint amount (for both you and your spouse) of Schedule A, lines 3c, 5 and 7 by the percentage listed on Schedule NRH, Column B, line 7. Enter the result on the appropriate line of Schedule A. Also, see the note below if you are filing as a nonresident individual.

SECTION 1 - TAX ADDITIONS:

NOTE: Nonresidents/Part-year residents: Enter on Schedule A, lines 1 and 2, the amounts that relate to Maine-source income only. Do not include amounts based on pension income otherwise exempt from state taxation by federal law (Public Law 104-95).

Line 1. RETIREMENT PLAN DISTRIBUTIONS. If you choose to compute a separate federal tax on a lump-sum distribution from a retirement plan, you are subject to an additional Maine tax equal to 15% of the federal tax. **NOTE:** Distributions of Maine State Retirement System contributions previously taxed by Maine are not subject to this special tax.

Line 2. EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS. If you are subject to the special federal tax on an early distribution from a qualified retirement plan, you are subject to an additional Maine tax equal to 15% of the federal tax. **NOTE:** Distributions of Maine State Retirement System contributions previously taxed by Maine are not subject to this special tax.

Line 3a. MAINE MINIMUM TAX. Resident, nonresident and part-year resident individuals must complete the Maine Minimum Tax Worksheet to determine whether they owe a Maine minimum tax **only if** the total of Maine tentative alternative minimum taxable income ("AMTI") (federal Form 6251, line 28 plus Maine addition income modifications [see the Maine Minimum Tax Worksheet for line 2]) is greater than the applicable Maine minimum tax exemption amount shown below. Individuals not required to file federal Form 6251 must complete a pro forma Form 6251 to determine the federal alternative minimum taxable income amount for Maine purposes. Taxpayers that do not owe a Maine minimum tax are not required to file the Maine minimum tax worksheet with their Maine income tax return.

and Maine tentative

If your filing status is:	AMTI is not greater than:	Exemption is:
Single or Head of Household	\$112,500*	\$33,750
Married filing Jointly		
or Qualifying Widow(er)	\$150,000*	\$45,000
Married Filing Separately	\$75,000*	\$22,500

*If the total of federal Form 6251, line 28 and Maine addition modifications is greater than the income amounts shown in the table above, use the Maine Minimum Tax worksheet for line 4 to determine the applicable exemption amount.

If you exceed these thresholds, you must complete a Maine Minimum Tax Worksheet to determine whether you owe Maine minimum tax. **See instructions and supporting Worksheets available at www.maine.gov/revenue/forms or call (207) 626-8475.**

Line 3b. Pine Tree Development Zone Credit. Complete and enclose the worksheet(s) available at www.maine.gov/revenue/forms or call (207) 626-8475.

SECTION 2 - TAX CREDITS:

NOTE: Personal credits on lines 5, 6 and 7 taken by nonresident and part-year resident taxpayers and certain resident taxpayers filing Schedule NRH must be prorated based on the ratio of income subject to Maine tax to total income. For lines 5 and 7, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Line 6 is prorated on the Worksheet for Child Care Credit. Maine business credits may be claimed in their entirety, up to the Maine tax liability. Carryover provisions may apply.

Tax Credit Worksheets Required. Except for line 11, you must complete and attach a tax credit worksheet for each tax credit claimed. Tax credit worksheets may be downloaded from the internet. Go to www.maine.gov/revenue/forms (select *Worksheets for Tax Credits*). You may also order worksheets by telephone by calling (207) 624-7894.

Line 9. MAINE SEED CAPITAL CREDIT. The Finance Authority of Maine ("FAME") administers this program. FAME issues a tax credit certificate after verifying the eligibility of the investor. The taxpayer must enclose a copy of the certificate with Schedule A, Form 1040ME when requesting a tax credit under this program. This credit is limited to 50% of the Maine income tax due. Carryover provisions and other limitations apply. More information is available at www.famemaine.com/html/business/main-seed.htm or call FAME at (207) 623-3263. 36 M.R.S.A. § 5216-B.

Line 10. EMPLOYER-ASSISTED DAY CARE CREDIT. An employer may claim a credit for providing day care services for or paying day care expenses of employees. This credit is limited to the lowest of \$5,000, 20 percent of the cost incurred, or \$100 per child enrolled on a full-time basis. It cannot exceed the Maine income tax due. This credit doubles if the child care provided is quality child care as defined by 36 M.R.S.A. § 5219-Q(1). Carryover provisions apply. 36 M.R.S.A. § 5217.

Line 11. FOREST MANAGEMENT PLANNING CREDIT. Once every 10 years an individual taxpayer is allowed a credit of up to \$200 for expenses incurred in developing a forest management and harvest plan for a parcel of forest land which is more than 10 acres. A professional forester who is not in the regular employ of the owner must prepare the plan. The taxpayer claiming the credit must attach to the income tax return a statement from the forester supporting the claim and a sworn statement that the credit has not been claimed in the previous 10 years. 36 M.R.S.A. § 5219-C.

Line 12. RESEARCH EXPENSE TAX CREDIT. The credit equals 5% of qualified research expenses incurred during the taxable year that exceed the average qualified research expense for the previous three tax years, plus 7.5% of the basic research payments determined pursuant to IRC § 41(e)(1)(A). Only expenditures for research conducted in Maine qualify for the credit. The term "qualified research" is defined in IRC § 41(d). The credit is limited to the tax liability of the taxpayer. Carryover provisions apply. 36 M.R.S.A. § 5219-K.

Line 13. RESEARCH & DEVELOPMENT SUPER CREDIT. Businesses whose research expenses increased by more than 50% over the average research expenses incurred in the 3 tax years immediately preceding June 12, 1997 qualify for the credit. The credit is equal to the excess over 150% of the 3-year average. It is limited to 50% of the net income tax due after other credits and may not reduce the taxpayer's tax liability to less than the net tax liability in the preceding year after other credits. Carryover provisions apply. 36 M.R.S.A. § 5219-L.

Line 14. HIGH-TECHNOLOGY CREDIT. Businesses **primarily** engaged in high-tech activities and that (a) lease, (b) purchase and use, or (c) purchase and lease computer equipment, electronic components and accessories, communications equipment or computer software placed in service in Maine and used in "high-technology activities" qualify. The credit is equal to the adjusted basis of eligible equipment for federal income tax purposes or the amount of lease payments made (by lessee) minus any lease payments received for the eligible equipment during the tax year. The reimbursement period for the Business Equipment Tax Reimbursement must be reduced one year for each tax year the eligible equipment is included in the basis for the High-Technology Credit. Also, Maine taxable income must be increased by the amount of the investment credit base also claimed as a business expense for federal income tax purposes. In 2004, a change in the definition of qualified lessor was enacted by the legislature. A qualified lessor is now defined to require that: 1) the equipment being leased must be used primarily in a high technology activity; 2) the lessor derives no more than 1/3 of aggregate lease payments from the lease of eligible equipment; and 3) the lease qualifies as a lease for federal purposes under Revenue Procedure 2001-28. A qualified lessor may claim a high-technology credit with regards to leased equipment **only** if the lessee waives the right to claim the credit. This change applies to tax years beginning after 2003. Other limitations apply. Carryover provisions apply. 36 M.R.S.A. § 5219-M.

Line 15. MAINE MINIMUM TAX CREDIT. Enter the amount from line 20 of the Maine Minimum Tax Worksheet available at www.maine.gov/revenue/forms or call (207) 626-8475.

Line 16. MEDIA PRODUCTION TAX CREDIT. A media production company engaged in a media production that is certified by the Department of Economic and Community Development is allowed a nonrefundable credit equal to the tax on income related to the certified media production. Unused credit amounts may not be carried over to prior or future years. Businesses claiming the Pine Tree Development Zone tax credit are not eligible for this credit. Copies of the Media Production Certificate and the Media Production Wage Reimbursement and Tax Credit Certificate must be attached to your return. 36 M.R.S.A. § 5219-Y.

Line 17. PINE TREE DEVELOPMENT ZONE TAX CREDIT. A taxpayer engaged in the business of financial services, manufacturing or a targeted technology, as defined by 5 M.R.S.A. § 15301, that is located within a Pine Tree Development Zone may be eligible for this credit. To be eligible, the taxpayer must add new, full-time jobs that meet certain wage requirements and offer the new employees retirement and health care benefits. Application for certification must be submitted to the Department of Economic and Community Development. The credit is equal to 100% of the income tax liability associated with qualified activity for each of the first five tax years. The credit is 50% of the Maine tax liability for each of the second five tax years. For further information, the credit application worksheet, instructions and forms, see the MRS web site at www.maine.gov/revenue/forms. 36 M.R.S.A. §§ 5259 & 5219-W.

LINE 18. OTHER TAX CREDITS. Enter the sum of the following credits. List the name of each credit claimed in the space provided.

• **BIOFUEL PRODUCTION TAX CREDIT.** A taxpayer is allowed a credit for the production of biofuel equal to 5¢ per gallon of biofuel produced. Biofuel means "any liquid or gaseous product or energy source... that is derived from agricultural crops or residues or from forest products or byproducts, as distinct from petroleum or other fossil carbon sources." The credit cannot reduce tax liability below zero, but unused amounts may be carried forward for up to five taxable years. The taxpayer must obtain certification from the Maine Department of Environmental Protection as to the biofuel eligible for the credit. A copy of the certificate must be attached to the return. 36 M.R.S.A. § 5219-X

• **CLEAN FUEL CREDIT.** The credit equals 25% of expenditures made or incurred during the tax year for construction, installation of, or improvements to any filling station or charging station in Maine for the purpose of providing clean fuels to the general public for use in motor vehicles. The credit automatically expires for tax years ending after December 31, 2008. 36 M.R.S.A. § 5219-P.

• **EMPLOYER-PROVIDED LONG-TERM CARE CREDIT.** An employer may claim a credit for expenses incurred in providing long-term care policy coverage as part of an employee benefit package. To qualify, the insurance policy on which the premiums are paid must be certified by the Maine Bureau of Insurance or the policy must meet the federal definition

for a long-term care insurance contract (IRC § 7702-B(b)). The credit is limited to the lowest of \$5,000, 20 percent of the cost incurred, or \$100 per employee covered. 36 M.R.S.A. § 5217-C.

• **CREDIT FOR DEPENDENT HEALTH BENEFITS PAID.** Employers that offer a qualified health benefit plan and that employ fewer than 5 employees may qualify for a credit equal to the lesser of 20% of the dependent health benefits paid by the employer or \$125 per employee with dependent health benefits coverage. A taxpayer that employs 5 or more employees after qualifying for the credit may continue to qualify for the credit for another 2 years. The credit is limited to 50% of the income tax due. The credit is subject to additional restrictions. Carryover provisions apply. 36 M.R.S.A. § 5219-O.

• **FAMILY DEVELOPMENT ACCOUNT CREDIT.** This credit is available to contributors to family development matching fund accounts. The Finance Authority of Maine certifies the allowable credit for each contributor. A copy of the certificate must be attached to the return. The credit is nonrefundable and must be taken after all other credits. Amounts claimed may not be claimed as itemized deductions for Maine purposes. Other limitations apply. 36 M.R.S.A. § 5216-C.

• **HISTORIC REHABILITATION CREDIT.** The credit is equal to the amount of the federal credit for rehabilitation of certified historic structures located in Maine. The credit is nonrefundable and is limited to \$100,000 annually per taxpayer. The credit is subject to the same recapture provisions as under the Internal Revenue Code. 36 M.R.S.A. § 5219-R(1).

• **INVESTMENT TAX CREDIT.** Enter the amount of Machinery and Equipment Investment Tax Credit that is carried forward to this tax year.

• **JOBS AND INVESTMENT TAX CREDIT.** A taxpayer, other than a public utility, may claim a tax credit for qualified jobs and investment subject to limitations. Eligibility for the credit requires the addition of (1) \$5 million of IRC § 38 property based on the Internal Revenue Code of 1954, as of December 31, 1985, § 38(b)(1), and (2) 100 new employees attributable to the investment in Maine during the 24 months after placing the property in service. This credit is limited to \$500,000 or the Maine income tax due, whichever is less. Jobs created between August 1, 1998 and October 1, 2001 must be covered by qualified retirement and health insurance plans and wages must be greater than the average per capita income in the labor market area in which the employee is employed. Carryover provisions apply. 36 M.R.S.A. § 5215.

• **CREDIT FOR POLLUTION CONTROL BOILERS.** A qualified business is allowed a credit of 1.5¢ per kilowatt-hour (or equivalent) produced by a pollution reducing boiler. The credit may not reduce the taxpayer's income tax liability below zero, but unused credit amounts may be carried over until exhausted. Eligible businesses and boilers must be certified by the Department of Environmental Protection. The credit is repealed December 31, 2009. 36 M.R.S.A. § 5219-Z.

• **QUALITY CHILD CARE INVESTMENT TAX CREDIT.** Individual taxpayers making certified quality child care investments of no less than \$10,000 qualify for a credit equal to \$1,000 each year for 10 years, plus \$10,000 at the end of the 10-year period. The credit is nonrefundable; however, unused credit amounts may be carried forward until used. The Maine Department of Health and Human Services ("DHHS"), Office of Child Care and Head Start must certify eligible investments. For questions about quality child care services and the certification process, call DHHS, Office of Child Care and Head Start at (207) 287-5099. 36 M.R.S.A. § 5219-Q.

• **WIND POWER GENERATOR CREDIT.** A community wind power generator that is certified by the Public Utilities Commission is entitled to an income tax credit for ten consecutive years following the commencement of operation. The credit is equal to the tax associated with the taxable income of the wind power generator. Qualified generators may also be eligible for sales tax exemptions and/or reimbursements. Effective August 23, 2006.

Line 21. ALLOWABLE CREDITS. The credit amounts claimed on Schedule A are not refundable. The credits, except for the Pine Tree Development Zone Tax Credit, cannot be applied against the Maine Minimum Tax. The total credits claimed cannot exceed the Maine regular income tax otherwise due for the taxable year.

NONRESIDENT AND PART-YEAR RESIDENT INSTRUCTIONS

Nonresident individuals, including individuals who were nonresidents for only part of the year, who have Maine-source income (described below) may owe a Maine income tax. The Maine tax is determined by first calculating a tax amount as if the nonresident were a Maine resident for the entire year and then reducing that amount by a “nonresident credit.” The Maine tax is calculated on the basis of the nonresident’s entire federal adjusted gross income and the Maine income modifications, itemized or standard deduction, personal exemption amount and credits. The nonresident credit is based on the amount of non-Maine source income. The nonresident credit is calculated on Schedule NR or Schedule NRH and entered on Form 1040ME, line 25. **Note:** **Nonresident minimum taxability threshold: You may not be required to pay a Maine tax or file a return if: 1) the number of days worked in Maine as an employee is 10 or less, and 2) your only Maine income is compensation for personal services. For more information, see Maine Revenue Services Rule 806 and 36 M.R.S.A. §§ 5142(8-A) and 5220(2) available on the MRS web site at www.maine.gov/revenue (select *Laws and Rules*).**

INCOME SUBJECT TO MAINE INCOME TAX:

A **part-year resident** is subject to Maine income tax on all income received while a resident of Maine, plus any income derived from Maine sources during the period of nonresidence. A **nonresident** individual is subject to Maine income tax only on income derived from sources within Maine. This includes the following:

1. Salaries and wages earned working in Maine, including all taxable benefits such as annual and sick leave;
2. Distributive share of income (loss) from partnerships and S corporations operating in Maine;
3. Shares of trust and estate income derived from Maine sources;
4. Income (loss) attributed to the ownership or disposition of real or tangible personal property in Maine;
5. Maine-source gain (or loss) from sale of a partnership interest.

NOTE: To determine the gain or loss from the sale of a partnership interest attributable to Maine, divide the original cost of all tangible property of the partnership located in Maine by tangible property everywhere. Tangible property includes real estate, inventory and equipment. If you don’t know these amounts, contact the partnership. If more than 50% of the partnership’s assets consist of intangibles, the gain (or loss) is allocated to Maine based on the sales factor of the partnership. Divide the sales in Maine for the last full tax year of the partnership preceding the year of sale by the total sales for that same year. Multiply the result by the gain or loss on the sale of the partnership interest reported on your federal return. “Sales” for purposes of computing the sales factor are defined in Rule No. 801(.08). *Include the gain (or loss) from the sales of a partnership interest on Worksheet B, Column E, line 6; and*

6. Maine State Lottery or Tri-State Lottery winnings from tickets purchased within Maine on or after July 13, 1993, including payments received from third parties for the transfer of rights to future proceeds related to Maine State Lottery or Tri-state Lotto tickets purchased in Maine plus all other income from gambling activity conducted in Maine on or after June 29, 2005.

Except for #5 above, income from intangible sources, such as interest, dividends, pensions, annuities, gains or losses attributable to intangible personal property, is not Maine-source income **unless** it is attributable to a business, trade, profession or occupation carried on in Maine.

SHOULD I FILE SCHEDULE NR OR SCHEDULE NRH?

Read the instructions on page 4. You must file Schedule NR if you are a nonresident or part-year resident individual required to file a Maine return, have income not taxable by Maine, and are using the same filing status used on your federal return.

You may elect to file single on the Maine return using Schedule NRH only if your filing status on your federal return is married filing jointly and your residency status is different from that of your spouse or both you and your spouse are nonresidents of Maine, but only one of you has Maine-source income. The nonresident spouse with no Maine-source income does not have to file a Maine return. Do not use Schedule NRH if your filing status on your federal return is single, head-of-household, or married separate.

IMPORTANT: Complete Worksheets A and B before completing Schedule NR or Schedule NRH. Also complete Worksheet C (Employee Apportionment Worksheet), if applicable. For a copy of Worksheet C, go to the Maine Revenue Service web site at: www.maine.gov/revenue/forms or call (207) 624-7894 (to order).

INSTRUCTIONS for WORKSHEET B - Income Allocation Worksheet for Nonresidents/Part-year Residents

Part-year resident and nonresident individuals **must** complete *Worksheet B* to calculate Maine-source income for the entire taxable year. Married persons filing separate Maine income tax returns must complete separate Worksheets B.

Part-Year Residents: *If you are unable to determine the exact amount of income, other than wages, earned during the period of Maine residency, divide the total income earned by 12 and multiply the result by the number of months you were a resident. This method can be used to allocate interest, dividends, pension or annuity distributions or other income received from intangible sources. Generally, this method cannot be used to determine Maine-source business income, rental income, or capital gains since this income is determined on the basis of where the business activity occurs or the location of the property.*

NOTE: If you are filing Schedule NRH, **DO NOT** include your spouse’s income on Worksheet B.

Column A – Federal Income. Enter the amounts of income as reported on your federal return. Both nonresident and part-year resident individuals must complete this column.

Column B – Maine Resident Period. Part-year residents, enter the portion from column A received during the period you were a Maine resident. If you were a nonresident of Maine for the entire year, skip columns B and C and complete columns D and E.

Column C – Resident Period, income earned outside Maine. Part-year residents only – enter income from column B that you received while a resident of Maine that was earned outside Maine.

Column D – Nonresident Period. Enter income from column A that you received during the period you were a nonresident of Maine. Both nonresident and part-year resident individuals must complete this column.

Column E – Nonresident Period Maine-source Income. Both nonresident and part-year resident individuals must complete this column. Enter income from column D that you received while a nonresident that was derived from or connected with Maine sources (described above). *If necessary, use Worksheet C (Employee Apportionment Worksheet) at www.maine.gov/revenue/forms to calculate the amount for column E, line 1.*

Instructions for using Worksheet B to complete Schedule NR, line 1.

1. Enter Worksheet B, column A, line 15 on Schedule NR, line 1, box A.
2. Add Worksheet B, column B, line 15 to Worksheet B, column E, line 15. Enter the total on Schedule NR, line 1, box B.
3. Subtract Worksheet B, column E, line 15 from Worksheet B, column D, line 15. Enter the result on Schedule NR, line 1, box C.
4. Follow the instructions for Schedule NR in order to complete lines 2 through 9 on Schedule NR.

Instructions for using Worksheet B continued on page 13.

Instructions for using Worksheet B to complete Schedule NRH, line 1.

1. Complete Worksheet B, columns A through E.
2. Complete Schedule NRH, column B, lines 1a-1f from corresponding lines from Worksheet B, column A. For example, enter Worksheet B, column A, line 1 on Schedule NRH, column B, line 1a. **NOTE:** Schedule NRH, column B, line 1f must equal Worksheet B, column A, line 15.

3. Complete Schedule NRH, column C, lines 1a-1f by subtracting corresponding lines on Worksheet B, column E, from Worksheet B, column D. For example, subtract Worksheet B, column E, line 1 from Worksheet B, column D, line 1 and enter the result on Schedule NRH, column C, line 1a.
4. Follow the instructions for Schedule NRH in order to complete lines 2 through 11 on Schedule NRH.

Instructions for Part-year Residents Eligible to Claim Both the Credit for Tax Paid to Other Jurisdictions and the Nonresident Credit

Generally, a part-year resident cannot claim both a nonresident credit (Form 1040ME, line 25) and a credit for income taxes paid to another jurisdiction (Form 1040ME, Schedule A, line 8). However, when a part-year resident of Maine earns income in another jurisdiction both as a resident and as a nonresident of Maine during the same tax year, the part-year resident may be able to claim both credits. The nonresident credit is calculated first and is based on the income earned while a nonresident of Maine. The credit for income taxes paid to another jurisdiction is calculated next and is based on the income earned while a resident. **This is the only time when a part-year resident can claim a credit for tax paid to other jurisdictions.** A part-year resident can usually claim a nonresident credit, provided that the individual had income while a nonresident of Maine. Following are examples of when a taxpayer can or cannot claim both credits:

Both Credits Allowable: A taxpayer lives in New Hampshire and works in Massachusetts. In June, the taxpayer moves from New Hampshire to Maine, but continues to work in Massachusetts. This taxpayer could claim both credits. The nonresident credit would be based on the income earned prior to moving to Maine. The credit for income taxes paid to another jurisdiction would be based on the income earned after moving to Maine that was also taxed by Massachusetts. The income earned before moving to Maine, although taxed by Massachusetts, could not be used when calculating the credit for income taxes paid to another jurisdiction because the taxpayer was not a resident of Maine at the time the income was earned.

Nonresident Credit Only: A taxpayer lives in New Hampshire and works in Massachusetts. In June, the taxpayer moves from New Hampshire to Maine. The job in Massachusetts is terminated at the time of the move and a new job is obtained in Maine. The taxpayer could claim a nonresident credit based on the income earned in Massachusetts while living in New Hampshire. The taxpayer could not claim a credit for income taxes paid to Massachusetts because none of the income taxed by Massachusetts was earned while the taxpayer was a Maine resident.

FOLLOW THESE STEPS IF YOU ARE CLAIMING BOTH CREDITS:

1. The Maine income tax return begins with federal adjusted gross income, regardless of residency status. This establishes the appropriate tax rate to be applied to the taxpayer's income earned in Maine or as a Maine resident. Complete Maine long Form 1040ME through the Total Tax line (1040ME, line 23). (If filing Schedule NRH, refer to the instructions for Schedule NRH.)
2. Complete Schedule A, Adjustments to Tax, exclusive of the credit for income taxes paid to another jurisdiction. The credit for tax paid to other jurisdictions will be calculated later. Do not calculate the Total Credits on Schedule A, line 19 at this point.
3. Calculate the nonresident credit using Schedule NR or NRH. Complete Schedule NR or NRH according to the instructions on the form.
4. Calculate the Credit for Taxes Paid to Other Jurisdictions on Schedule 3 on page 22. Enter on Schedule 3, line 1 the Maine adjusted gross income while a Maine resident (Form 1040ME, line 16 minus Schedule NR, line 6 or Schedule NRH, line 6, column C). Follow the instructions for completing lines 2, 3, and 5 on Schedule 3. On line 4a, enter your Maine tax (**1040ME, line 20 minus line 25**) and multiply the result by the percentage entered on line 3. On line 4b, if income taxes were paid to the other jurisdiction both while a resident and a nonresident of Maine, prorate the amount of income taxes paid to that jurisdiction based on the percentage of the income that was earned while a Maine resident. Enter Schedule 3, line 5 on Maine Schedule A, line 8.
5. Complete Maine Schedule A and the 1040ME long form return. Attach a copy of Schedule 3 and Schedule NR or NRH to your return.

An Unclaimed Property Message from

David G. Lemoine
Maine State Treasurer

The Office of the State Treasurer is currently holding
Unclaimed Property worth millions of dollars.

Some of it may be yours!

Visit us online at:

www.maine.gov/unclaimed



Maine *FastFile*

Electronic filing and payment services

Get your refund in as little as 7 days when Direct Deposit is used.

It's easy to file and pay electronically.
PINs and signature documents not needed.



I-FILE – Free Internet filing at: www.maine.gov/revenue. You fill out the information, we do the calculations. **NOTE:** 2006 Nonresidents of Maine may only use I-file if Maine income tax is **zero** before claiming the nonresident credit OR all income is from Maine-sources and you do not need to complete Schedule NR.

Not Online? No problem! Free internet access is available at most local libraries in Maine. See your librarian for details about free internet access.

MaineLibraries
something for everyone

www.MaineLibraries.com



E-FILE – See your tax preparer or, if you purchased tax preparation software, just follow the software's instructions.



EZ-PAY – Pay your tax online quickly and easily. For your convenience, payments may be scheduled in advance and will automatically be withdrawn from your account on the payment date you select. Pre-register online with personal and bank account information. **NOTE:** EZ-Pay does not replace the requirement to file a Maine income tax return.

- ▶ Refunds in as little as 7 days with direct deposit to your bank account - and only 14 days or less with paper checks.
- ▶ 100% paperless, saves taxpayer dollars.
- ▶ Electronic payments.
- ▶ File now, pay later. Delay your payment until April 17, 2007.
- ▶ Join over 264,000 taxpayers using *FastFile*.

For more information, see www.maine.gov/revenue



FEDERAL INCOME TAX INFORMATION:

For more information on federal income tax, electronic filing and forms: Call the Internal Revenue Service (IRS) at (800) 829-1040 or see the IRS web site at www.irs.gov.



2006

For tax period
1/1/06 to 12/31/06 or

MAINE INDIVIDUAL INCOME TAX 1040ME LONG FORM

____/____/06 to ____/____/____

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0602100

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

STEP 1
Print Neatly in Blue or Black Ink, Using Uppercase Letters Only

DO NOT USE RED INK

Your First Name	MI	Your Last Name
Spouse's First Name	MI	Spouse's Last Name
Mailing Address (PO Box, number, street and apt. no)		
City	State	Zip Code

IMPORTANT!

You **must** enter your SSN(s) below.

Your Social Security Number

Spouse's Social Security Number

Home Phone Number

Work Phone Number

NOTE: If either spouse is **deceased**, enter the date of death on the **back** of this page in the spaces provided above the signature area.

1 Maine Clean Election Fund – (See instructions on page 6.) NOTE: Checking the box will <u>not</u> increase your tax or reduce your refund. Do you want \$3 to go to this fund..... If a joint return, does your spouse want \$3 to go to this fund.....	YES <input type="checkbox"/> NO <input type="checkbox"/>	2 Check here if you were engaged in COMMERCIAL FARMING OR FISHING during 2006. (See Instructions)
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STEP 2
Your Filing and Residency Status, Number of Exemptions

FILING STATUS (Check one) 3 <input type="checkbox"/> Single 4 <input type="checkbox"/> Married filing joint return (Even if only one had income) 5 <input type="checkbox"/> Married filing separate return. Enter spouse's social security number and full name above. 6 <input type="checkbox"/> Head of household (With qualifying person) 7 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died ____/____/____) <input type="checkbox"/> Composite Return (Pass-through Entities ONLY)	RESIDENCY STATUS (Check one) 8 <input type="checkbox"/> Resident 9 <input type="checkbox"/> Part-Year Resident 10 <input type="checkbox"/> Nonresident 11 <input type="checkbox"/> Nonresident Alien 13 Enter the TOTAL number of EXEMPTIONS claimed on your federal return	12 CHECK IF: You were Spouse was 65 or over 12a <input type="checkbox"/> 12c <input type="checkbox"/> Blind 12b <input type="checkbox"/> 12d <input type="checkbox"/>
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STEP 3
Calculate Your Taxable Income

14 FEDERAL ADJUSTED GROSS INCOME. (See instructions on page 6 for line references to federal forms. If negative, enter a minus sign in the space to the left of the number.)	14 _____
15 INCOME MODIFICATIONS. (From Schedule 1, line 3. If negative, enter a minus sign in the space to the left of the number.)	15 _____
16 MAINE ADJUSTED GROSS INCOME. (Line 14 plus or minus line 15. If negative, enter a minus sign in the space to the left of the number.)	16 _____
17 DEDUCTION. <input type="checkbox"/> Standard (See instructions on page 6) <input type="checkbox"/> Itemized (From Schedule 2, line 7)	17 _____
18 EXEMPTION. Multiply the number of exemptions on line 13 by \$2,850	18 _____
19 TAXABLE INCOME. (Line 16 minus lines 17 and 18. If negative, enter a minus sign in the space to the left of the number.)	19 _____

STEP 4
Calculate Your Tax and Credits

20 INCOME TAX. (Find the tax for the amount on line 19 in the tax table on pages 31-35 or compute your tax using the tax rate schedule on page 35) (If line 19 is negative, enter zero.)	20 _____
21 TAX ADDITIONS. (From Maine Schedule A, line 4.)	21 _____
22 LOW-INCOME TAX CREDIT. (See instructions. NOTE: If you qualify for this credit, you must file a return <u>only</u> if you are claiming a refund.)	22 _____
23 TOTAL TAX. (Line 20 plus line 21 minus line 22)	23 _____
24 TAX CREDITS. (From Maine Schedule A, line 21)	24 _____
25 NONRESIDENT CREDIT. (For nonresidents and part-year residents only) (From Schedule NR, line 9 or NRH, line 11-You MUST attach a copy of your federal return.)	25 _____
26 NET TAX. (Subtract lines 24 and 25 from line 23) (Nonresidents see instructions) ...	26 _____



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27 Amount from line 26. (NET TAX)
 If less than zero, enter zero here..... 27 _____

28 TAX PAYMENTS.

- a** Maine Income Tax Withheld. (Enclose W-2, 1099 and 1099ME forms) 28a _____
- b** 2006 Estimated Tax Payments and 2005 Credit Carried Forward.
 (Nonresidents: Include any **REAL ESTATE WITHHOLDING** Tax Payments) 28b _____
- c** Extension payment 28c _____
- d** Refundable child care credit. Enclose the Child Care Credit Worksheet.
 Enter amount from the Child Care Credit Worksheet, line 5 on page 22 28d _____
- e** TOTAL (Add lines 28a, b, c, and d) 28e _____

- 29 INCOME TAX OVERPAID.** If line 28e is larger than line 27, enter amount overpaid (Line 28e minus line 27) 29 _____
- 30 INCOME TAX UNDERPAID.** If line 27 is larger than line 28e, enter amount underpaid (Line 27 minus line 28e) 30 _____
- 31 USE TAX (SALES TAX).** (See instructions.) 31 _____
- 32 VOLUNTARY CONTRIBUTIONS and PARK PASSES.** (From Schedule CP, line 14) .. 32 _____

33 NET OVERPAYMENT. (Line 29 minus lines 31 and 32) – NOTE: If total of lines 31 and 32 is greater than line 29, enter as amount due on line 35a below 33 _____

34 Amount to be CREDITED to 2007 estimated tax .. 34a _____ **REFUND** 34b _____

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT (\$5,000 or less) OR TO YOUR NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, see the instructions on pages 7 and 8 and fill in the lines below.



34c Routing Number* _____

34e Type of Account: ☐ Checking

☐ Savings

☐ NextGen®

34d Account Number* _____

*For NextGen Accounts, enter 043000261 on line 34c and the Account Participant's 9-digit social security number on line 34d.

35 a TAX DUE. (Add lines 30, 31, and 32) - NOTE: If total of lines 31 and 32 is greater than line 29, enter the difference as an amount due on line 35a 35a _____

b Underpayment Penalty (Attach Form 2210ME)
 Check here if you checked the box on Form 2210, line 17 ☐ 35b _____



c TOTAL AMOUNT DUE. (Add lines 35a and 35b) (Pay in full with return)

EZ PAY at www.maine.gov/revenue or **ENCLOSE CHECK** payable to:

Treasurer, State of Maine. **DO NOT SEND CASH** 35c _____



36 FOR MAINE RESIDENTS ONLY: Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2007: ☐ **See instructions on page 8 for information about the Tax and Rent "Circuit Breaker" Program. THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2007 unless your income on line 16 exceeds the income limits for this program.**

To reduce printing and postage costs, if you file your return electronically or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. ☐

IMPORTANT NOTE

If taxpayer is **deceased**, (Month) (Day) (Year)
 enter **date of death**. _____

If spouse is **deceased**, (Month) (Day) (Year)
 enter **date of death**. _____

Third Party Designee
 (See page 8)

Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ **Yes** (complete the following). ☐ **No.**
 Designee's name _____ Phone no. () _____ Personal identification #: _____

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE
 Keep a copy of this return for your records

Your signature _____

Date signed _____

Your occupation _____

Spouse's signature (If joint return, **both** must sign) _____

Date signed _____

Spouse's occupation _____

Preparer's signature _____

Date _____

Preparer's phone number _____

Print preparer's name and name of business _____

Preparer's SSN or PTIN _____

Only

If requesting a **REFUND**, mail to: Maine Revenue Services, P.O. Box 9111, Augusta, ME 04332-9111
 If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067

DO NOT SEND PHOTOCOPIES OF RETURNS

OFFICE USE ONLY: CK \$ _____ PP ☐ IS ☐ ☐



2006

For tax period
1/1/06 to 12/31/06 or

MAINE INDIVIDUAL INCOME TAX 1040ME LONG FORM

____ / ____ / **06** to ____ / ____ / ____

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0602100

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

STEP 1 Print Neatly in Blue or Black Ink, Using Uppercase Letters Only DO NOT USE RED INK		IMPORTANT! You must enter your SSN(s) below.													
<table border="1"><tr><td>Your First Name</td><td>MI</td><td>Your Last Name</td></tr><tr><td>Spouse's First Name</td><td>MI</td><td>Spouse's Last Name</td></tr><tr><td colspan="3">Mailing Address (PO Box, number, street and apt. no)</td></tr><tr><td>City</td><td>State</td><td>Zip Code</td></tr></table>		Your First Name	MI	Your Last Name	Spouse's First Name	MI	Spouse's Last Name	Mailing Address (PO Box, number, street and apt. no)			City	State	Zip Code	<p>Your Social Security Number ____ - ____ - ____</p> <p>Spouse's Social Security Number ____ - ____ - ____</p> <p>Home Phone Number ____ - ____ - ____</p> <p>Work Phone Number ____ - ____ - ____</p>	
Your First Name	MI	Your Last Name													
Spouse's First Name	MI	Spouse's Last Name													
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City	State	Zip Code													
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STEP 2 Your Filing and Residency Status, Number of Exemptions		12 CHECK IF: You were Spouse was													
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26 NET TAX. (Subtract lines 24 and 25 from line 23) (Nonresidents see instructions)... 26 _____															





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0602101

STEP 5	Enter Your Tax Payments and Refundable Credit	27 Amount from line 26. (NET TAX) If less than zero, enter zero here..... 27 _____			
	STEP 6	Calculate Your Use Tax and Voluntary Contributions	28 TAX PAYMENTS. a Maine Income Tax Withheld. (Enclose W-2, 1099 and 1099ME forms)..... 28a _____ b 2006 Estimated Tax Payments and 2005 Credit Carried Forward. (Nonresidents: Include any REAL ESTATE WITHHOLDING Tax Payments) 28b _____ c Extension payment 28c _____ d Refundable child care credit. Enclose the Child Care Credit Worksheet. Enter amount from the Child Care Credit Worksheet, line 5 on page 22 28d _____ e TOTAL (Add lines 28a, b, c, and d) 28e _____		
		STEP 7	Your REFUND or TAX DUE	29 INCOME TAX OVERPAID. If line 28e is larger than line 27, enter amount overpaid (Line 28e minus line 27) 29 _____ 30 INCOME TAX UNDERPAID. If line 27 is larger than line 28e, enter amount underpaid (Line 27 minus line 28e) 30 _____ 31 USE TAX (SALES TAX). (See instructions.) 31 _____ 32 VOLUNTARY CONTRIBUTIONS and PARK PASSES. (From Schedule CP, line 14) .. 32 _____	
			33 NET OVERPAYMENT. (Line 29 minus lines 31 and 32) – NOTE: If total of lines 31 and 32 is greater than line 29, enter as amount due on line 35a below 33 _____ 34 Amount to be CREDITED to 2007 estimated tax .. 34a _____ REFUND 34b _____ IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT (\$5,000 or less) OR TO YOUR NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, see the instructions on pages 7 and 8 and fill in the lines below. <div style="display: flex; align-items: flex-start;"> <div style="flex: 1;"> </div> <div style="flex: 2;"> 34c Routing Number* _____ 34e Type of Account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> NextGen® 34d Account Number* _____ <small>*For NextGen Accounts, enter 043000261 on line 34c and the Account Participant's 9-digit social security number on line 34d.</small> </div> </div>		
			35 a TAX DUE. (Add lines 30, 31, and 32) - NOTE: If total of lines 31 and 32 is greater than line 29, enter the difference as an amount due on line 35a 35a _____ b Underpayment Penalty (Attach Form 2210ME) Check here if you checked the box on Form 2210, line 17 <input type="checkbox"/> 35b _____ c TOTAL AMOUNT DUE. (Add lines 35a and 35b) (Pay in full with return) EZ PAY at www.maine.gov/revenue or ENCLOSE CHECK payable to: Treasurer, State of Maine. DO NOT SEND CASH 35c _____		

36 FOR MAINE RESIDENTS ONLY: Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2007: ☐
 See instructions on page 8 for information about the Tax and Rent "Circuit Breaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2007 unless your income on line 16 exceeds the income limits for this program.**

To reduce printing and postage costs, if you file your return electronically or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. ☐

IMPORTANT NOTE	If taxpayer is deceased , (Month) (Day) (Year) enter date of death . _____	If spouse is deceased , (Month) (Day) (Year) enter date of death . _____

Third Party Designee (See page 8) Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ **Yes** (complete the following). ☐ **No.**
 Designee's name _____ Phone no. () _____ Personal identification #: _____

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE Keep a copy of this return for your records Paid Preparer's Use Only	Your signature _____	Date signed _____	Your occupation _____
	Spouse's signature (If joint return, both must sign) _____	Date signed _____	Spouse's occupation _____
	Preparer's signature _____	Date _____	Preparer's phone number _____
	Print preparer's name and name of business _____		Preparer's SSN or PTIN _____

If requesting a REFUND, mail to: Maine Revenue Services, P.O. Box 9111, Augusta, ME 04332-9111
 If **NOT** requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067

DO NOT SEND PHOTOCOPIES OF RETURNS

OFFICE USE ONLY:	CK \$ _____	PP <input type="checkbox"/>	IS <input type="checkbox"/>		
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2006

SCHEDULES 1 & 2

See instructions on pages 9 and 10.

Enclose with your Form 1040ME



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Attachment Sequence No. 2

Name(s) as shown on Form 1040ME

0602102

Your Social Security Number

SCHEDULE 1 — INCOME MODIFICATIONS

1 ADDITIONS to federal adjusted gross income.

- a Income from municipal and state bonds, other than Maine 1a _____
- b Net Operating Loss Recovery Adjustment (Attach a schedule showing your calculation) ... 1b _____
- c Maine State Retirement Contributions 1c _____
- d Domestic Production Activities Deduction Add-back (See instructions) 1d _____
- e Section 179 Expense Add-back (See instructions) 1e _____
- f Fiduciary Adjustment - additions only (Attach a copy of your federal Schedule K-1) 1f _____
- g Other (See instructions). List the type and amount of income items included (Attach supporting documentation) 1g _____
- h Total additions (Add lines 1a through 1g) 1h _____

2 SUBTRACTIONS from federal adjusted gross income.

- a U.S. Government Bond interest included in federal adjusted gross income 2a _____
- b State Income Tax Refund (Only if included in federal adjusted gross income) 2b _____
- c Social Security and Railroad Retirement Benefits included in federal adjusted gross income (See instructions) 2c _____
- d Pension Income Deduction (Complete and attach the worksheet on back) 2d _____
- e Interest from Maine Municipal General Obligation and Private Activity Bonds included in federal adjusted gross income 2e _____
- f Premiums for Long-Term Care Insurance (Do not include health insurance premiums on this line)
 NOTE: If you itemize deductions or are self-employed, complete and attach the worksheet on back . 2f _____
- g Maine State Retirement System Pick-Up Contributions paid to the taxpayer during 2006 which have been previously taxed by the state 2g _____
- h Federal Work Opportunity Credit/Empowerment Zone Credit Deduction 2h _____
- i Fiduciary Adjustment - subtractions only (Attach a copy of your federal Schedule K-1) 2i _____
- j Bonus Depreciation and Section 179 Recapture (See instructions) 2j _____
- k Other. List _____ (See instructions) 2k _____
- (Do not enter non-Maine source income on line 2k)**
- l Total Subtractions (Add lines 2a through 2k) 2l _____

3 Net Modification (Subtract line 2l from line 1h — enter here and on 1040ME, page 1, line 15) (If negative, enter a minus sign in the box to the left of the number) 3 _____

SCHEDULE 2 — ITEMIZED DEDUCTIONS

- 4 Total itemized deductions from federal Form 1040, Schedule A, line 28 4 _____
- 5 a Income taxes imposed by this state or any other taxing jurisdiction or general sales taxes included in line 4 above from federal Form 1040, Schedule A, line 5. (See instructions if Form 1040ME, line 14 exceeds \$150,500 [\$75,250 if Married Filing Separately]) 5a _____
- b Deductible costs, included in line 4 above, incurred in the production of Maine exempt income (See instructions) 5b _____
- c Amounts included in line 4 that are also being claimed for the Family Development Account Credit on Maine Schedule A, line 18 5c _____
- d Amount included in line 4 attributable to income from an ownership interest in a pass-through entity financial institution 5d _____
- 6 Deductible costs of producing income exempt from federal income tax, but taxable by Maine (See instructions) 6 _____
- 7 Line 4 minus lines 5a, b, c, and d plus line 6. Enter result here and on 1040ME, page 1, line 17 7 _____

Note: If the amount on line 7 is less than your allowable standard deduction, use the standard deduction.

If Married Filing Separately, however, both spouses must either itemize or use the standard deduction.

Attachment
Sequence No. 3**2006 - Worksheet for Pension Income Deduction - Schedule 1, Line 2d**Enclose this Worksheet and copies of your 1099 form(s) with your Form 1040ME

You and your spouse (if married) may each deduct up to \$6,000 of eligible pension income* that is included in your federal adjusted gross income. Except for military pension benefits, the \$6,000 cap must be reduced by any social security and railroad retirement benefits received, whether taxable or not.

Deductible pension income includes state, federal and military pension benefits, as well as retirement benefits received from plans established and maintained by an employer for the benefit of its employees under Internal Revenue Code (IRC) sections 401(a) (Qualified Pension Plans, including qualified 401 SIMPLE plans) and 403 (Employee annuities). Deductible pension income also includes benefits received under IRC section 457(b) (State and local government/tax exempt organizations/eligible deferred compensation plans), **except** that pension income from 457(b) plans received prior to age 55 that is not part of a series of equal periodic payments made over the life of the recipient and the recipient's designated beneficiary, if applicable, may not be included in the deductible pension amount.

Pension benefits that **do not qualify** are those received from an individual retirement account (including SIMPLE individual retirement accounts), simplified employee pension plan, benefits from an ineligible deferred compensation plan under IRC section 457(f), refunds of excess contributions, lump-sum distributions included on federal Form 4972 and distributions subject to the additional 10% federal tax on early distributions (see federal Form 5329, Part 1, or federal Form 1040, line 60). Also, disability benefits reported as wages on your federal income tax return **do not** qualify.

***Eligible pension income does not include benefits earned by another person, except in the case of a surviving spouse. Only the individual that earned the benefit from prior employment may claim the pension income for the deduction. However, a widowed spouse receiving survivor's benefits under an eligible pension plan may claim that amount for purposes of this deduction, but the total pension deduction for the surviving spouse may not exceed \$6,000.**

NOTE: Enter eligible non-military pension benefits on line 1 and eligible military pension benefits on line 6.

		Taxpayer	Spouse*
1. Total eligible non-military pension income (both Maine and non-Maine sources) included in your federal adjusted gross income (from federal form 1040A, line 12b or Form 1040, line 16b). (Do not include social security or railroad retirement benefits received or pension benefits received from an individual retirement account, simplified employee pension plan, an ineligible deferred compensation plan under IRC § 457(f), lump-sum distributions included on federal Form 4972, distributions subject to the additional 10% federal tax on early distributions or refunds of excess contributions).	1.	\$	\$
2. Maximum allowable deduction	2.	\$ 6,000.00	\$ 6,000.00
3. Total social security and railroad retirement benefits you received - whether taxable or not	3.	\$	\$
4. Subtract line 3 from line 2 (if zero or less, enter zero)	4.	\$	\$
5. Enter the smaller of line 1 or line 4 here	5.	\$	\$
6. Total eligible military pension income included in your federal adjusted gross income	6.	\$	\$
7. Add line 5 and line 6	7.	\$	\$
8. Enter the smaller of line 2 or line 7 here and the total for both spouses on Schedule 1, line 2d	8.	\$	\$

***Use this column only if filing married-joint return and only if spouse separately earned an eligible pension.**

2006 WORKSHEET for Maine Schedule 1, line 2f

For individuals claiming a deduction for long-term care insurance premiums. Complete this worksheet **only** if you claim Maine itemized deductions and federal Schedule A, line 4 is greater than zero or you are self-employed and federal Form 1040, line 29 is greater than zero.

1. Enter total amount of long-term care insurance premiums paid during 2006: \$
2. Enter amount from federal Schedule A, line 1.....\$
3. Enter amount of long-term care premiums included in line 2 above\$
4. Divide line 3 by line 2
5. Enter amount from federal Schedule A, line 4 \$ and multiply by percentage on line 4 above \$
6. Enter amount of long-term care insurance premiums included on federal Form 1040, line 29.....\$
7. Subtract line 5 and line 6 from line 1. Enter result here and on Schedule 1, line 2f.....\$

2006 WORKSHEET for Maine Schedule 2, line 5a

For individuals whose federal adjusted gross income exceeds \$150,500 [\$75,250 if Married filing separate].

1. Enter total state and local income taxes or sales taxes (from federal Schedule A, line 5).....\$
2. Enter federal itemized deductions subject to reduction (from federal itemized deduction worksheet, line 3).....\$
3. Divide line 1 by line 2. Enter result here
4. Enter federal itemized deductions disallowed (from federal itemized deduction worksheet, line 11).....\$
5. Multiply line 4 by the percentage on line 3. Enter result here.....\$
6. Subtract line 5 from line 1. Enter result here and on Schedule 2, line 5a\$



SCHEDULE A
FORM 1040ME
2006

Attachment
Sequence No. 4

Name(s) as shown on Form 1040ME

ADJUSTMENTS TO TAX

See instructions on pages 10 and 11.

Enclose with your Form 1040ME.



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0602103

Your Social Security Number

Section 1. TAX ADDITIONS: (Nonresidents/Part-year residents see instructions on page 10.)

1. **RETIREMENT PLAN DISTRIBUTIONS** - Enter the amount from federal Form 1040, line 44 related to lump-sum distributions (federal form 4972) \$ _____ x .151 _____
2. **EARLY DISTRIBUTION FROM QUALIFIED RETIREMENT PLANS** - Enter the amount from federal Form 1040, line 60 related to early distributions \$ _____ x .152 _____
- 3a. Enter the Maine Minimum Tax from the Maine Minimum Tax Worksheet, line 12 (**Enclose worksheet-see instructions**) 3a _____
- 3b. Enter the amount of Pine Tree Development Zone Credit from the Credit Application Worksheet (**Enclose worksheet-see instructions**) 3b _____
- 3c. **MAINE MINIMUM TAX** - Subtract line 3b from line 3a.....3c _____
4. **TOTAL ADDITIONS** - Add lines 1, 2, and 3c. Enter result here and on 1040ME, page 1, line 214 _____

Section 2. TAX CREDITS (See instructions for details):

5. **CREDIT FOR THE ELDERLY** - Enter amount from federal Form 1040, line 49 or 1040A, line 30 \$ _____ x .20 *5 _____
6. **CHILD CARE CREDIT** - Enter amount from line 6 of the Child Care Credit Worksheet on page 22. Enclose the Worksheet with your return..... *6 _____
7. **EARNED INCOME TAX CREDIT** - Enter amount from federal form 1040, line 66a or 1040A, line 40a or form 1040EZ, line 8a \$ _____ x .05 *7 _____
8. **CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS** - From page 22, Schedule 3, line 5.....8 _____
9. **MAINE SEED CAPITAL CREDIT (Enclose worksheet-see instructions)**9 _____
10. **EMPLOYER-ASSISTED DAY CARE CREDIT (Enclose worksheet-see instructions)**10 _____
11. **FOREST MANAGEMENT PLANNING CREDIT** (Supporting documentation **MUST** be included)11 _____
12. **RESEARCH EXPENSE TAX CREDIT (Enclose worksheet-see instructions)**12 _____
13. **RESEARCH & DEVELOPMENT SUPER CREDIT (Enclose worksheet-see instructions)**13 _____
14. **HIGH-TECHNOLOGY CREDIT (Enclose worksheet-see instructions)**14 _____
15. **MAINE MINIMUM TAX CREDIT (Enclose worksheet-see instructions)**15 _____
16. **MEDIA PRODUCTION CREDIT (Enclose worksheet-see instructions)**16 _____
17. **PINE TREE DEVELOPMENT ZONE CREDIT** - Enter the amount from the Credit Application Worksheet (**Enclose worksheet-see instructions**)17 _____
18. **OTHER TAX CREDITS** - List _____ (**See instructions**)18 _____
19. **TOTAL CREDITS** - Add lines 5 through 18.....19 _____
20. **MAINE INCOME TAX** - 1040ME, line 23 minus Schedule A, line 3c.....20 _____
21. **ALLOWABLE CREDITS** - Amount on line 19 or line 20, whichever is less. Enter here and on **FORM 1040ME, line 24**21 _____

***NOTE:** Personal credits (lines 5, 6 and 7 above) taken by nonresident and part-year resident taxpayers must be prorated based on the ratio of Maine-source income to total income. For lines 5 and 7, this is done on Schedule NR, line 8 or Schedule NRH, line 10. Line 6 is prorated on the Worksheet for Child Care Credit. Maine business credits may be claimed in their entirety, up to the Maine tax liability (carryover provisions may apply).



Name(s) as shown on Form 1040ME

Your Social Security Number

Attachment
Sequence No. 5**2006 - Worksheet for Child Care Credit - Schedule A, Line 6**
Enclose with your Form 1040ME

Your child care provider may be certified as a "Quality Child Care Program" by the Department of Health and Human Services (DHHS), Office of Child Care and Head Start. (For a list of certified quality child care providers, go to Maine Revenue Services web site at www.maine.gov/revenue (select Income/Estate Tax) or call DHHS at (207) 287-5099 Monday through Friday.) If so, enter your child care provider's Quality Child Care certificate number in the space provided and enter your quality child care expenses in Column B. Otherwise, use only column A to calculate your child care credit.

Quality Child Care Program

Name & Certificate Number: _____
(do not enter the Child Care Program's federal id number)

Column A
Regular
Child Care
Expenses**Column B**
"Quality"
Child Care
Expenses

1. Total expenses paid for child care services included on federal Form 2441, line 2, column C or federal Form 1040A, Schedule 2, line 2, column C..... 1. \$ _____
 - 1a. Column A - expenses paid for **regular** child care services included on line 1
 - Column B - expenses paid for **quality** child care services included on line 1..... 1a. _____
 - 1b. Percentage of expenses paid. Column A - divide line 1a, column A by line 1
 - Column B - divide line 1a, column B by line 1 1b. . ____ . ____
2. Enter amount from Federal Form 1040, line 48 or 1040A, line 29 2. \$ _____
 - 2a. Column A - multiply line 2 by line 1b, column A
 - Column B - multiply line 2 by line 1b, column B 2a. _____
3. Maine Credit. Column A - multiply line 2a, column A by 25% (.25)
- Column B - multiply line 2a, column B by 50% (.50)..... 3. _____
4. Add line 3, column A and line 3, column B 4. _____
- 4a. **FOR THOSE FILING SCHEDULE NR OR SCHEDULE NRH:** You must prorate your child care credit.
For those filing Schedule NR, multiply line 4 by the Maine-source income ratio (1.0000 minus Schedule NR, line 7).
For those filing Schedule NRH, multiply line 4 by the rate representing your portion of Maine adjusted gross income (Schedule NRH, line 7, column B). Then multiply the result by the Maine-source income ratio of your income (1.0000 minus Schedule NRH, line 7, column C). 4a. _____
5. Enter line 4 or line 4a (for those filing Schedule NR or Schedule NRH) or \$500, whichever is less. Enter this amount on **Form 1040ME, line 28d** 5. _____
6. Subtract line 5 from line 4 or line 4a (for those filing Schedule NR or NRH). Enter here and on **Schedule A, line 6** 6. _____

2006 - Schedule 3 - Worksheet for Credit for Income Tax Paid to Other Jurisdictions
Schedule A, Line 8 - FOR MAINE RESIDENTS ONLY

Enclose with your Form 1040ME

Enclose with your Form 1040ME - You must attach a copy of the income tax return filed with the other jurisdiction.

Residents may claim a credit against Maine income tax for income tax paid to another jurisdiction if all the following conditions are met: (1) the other jurisdiction is another state, a political subdivision thereof, the District of Columbia, Canadian Province or any political subdivision of a foreign country that is analogous to a state of the United States; (2) the tax paid to the other jurisdiction is directly related to the income received during the tax year covered by this return (tax payments made to other taxing jurisdictions for prior year tax liabilities cannot be considered when computing this credit); and, (3) the income taxed by the other jurisdiction is derived from sources in that jurisdiction. Income sourced to another state must be determined in the same way that a Maine nonresident calculates Maine-source income for purposes of Schedule NR or Schedule NRH. See page 12 of the nonresident long form booklet for a brief description of Maine-source income. See also 36 M.R.S.A. § 5142 and Maine Rule 806. The income considered taxed by the other jurisdiction is income, after deductions, that is analogous to "Maine adjusted gross income" (federal adjusted gross income plus or minus income modifications).

- Individuals who are considered to be residents of both Maine and another state for income tax purposes may qualify for a dual resident credit under 36 M.R.S.A. § 5128. For more information, see www.maine.gov/revenue/forms or call (207) 626-8475.
- A **part-year resident** may claim a credit for tax paid to another jurisdiction on income earned during the period of Maine residency only. Enter on line 1 your Maine adjusted income while a Maine resident. Enter on line 2 the portion of line 1 that was taxed by the other jurisdiction. Compute line 4a on the basis of the Maine tax relating to the Maine adjusted gross income shown on line 1. Enter on line 4b the income tax paid to the other jurisdiction relating to the income shown on line 2. **Part-year residents who qualify for both the credit for tax paid to another jurisdiction and the nonresident credit - follow the special instructions on page 13 of the nonresident long form booklet.**
- Line 4b is the income tax assessed by the other jurisdiction minus any tax credits (except withholding and estimated tax payments).

- | | | | |
|---|---|----|--------------------|
| 1 | Maine adjusted gross income from 1040ME, page 1, line 16 | 1 | _____ |
| 2 | Income sourced to and taxed by _____ (≠ other jurisdiction) included in line 1..... | 2 | _____ |
| 3 | Percentage of income taxed by other jurisdiction (divide line 2 by line 1 - if line 2 is greater than line 1, enter 1.0000) | 3 | ____ . ____ . ____ |
| 4 | Limitation of Credit: | | |
| | a Form 1040ME, page 1, line 20 \$ _____ multiplied by ____ . ____ on line 3 | 4a | _____ |
| | b Income taxes paid to other jurisdiction on income shown on line 2 (not the amount withheld) | 4b | _____ |
| 5 | Allowable Credit, line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 8 | 5 | _____ |

- **Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction:** Credit for each jurisdiction must be computed separately. Use a separate worksheet for each one. Print the name of the other jurisdiction in the space provided on line 2. Add the line 5 results together and enter the total on Maine Schedule A, line 8. **Attach a copy of the income tax return filed with the other jurisdiction.**

Note: You may photocopy this page if you need additional worksheets.



Schedule CP 2006

Attachment
Sequence No. 6

VOLUNTARY CONTRIBUTIONS and PURCHASE OF PARK PASSES



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0602202

Name(s) as shown on your Maine income tax form

Your Social Security Number

WHO SHOULD FILE SCHEDULE CP? You only need to file Schedule CP if you want to make voluntary contributions to any of the organizations listed below or if you choose to purchase a park pass for entry into Maine State Parks. **Otherwise** do not file Schedule CP.

		Enter line totals below:					
A. CONTRIBUTIONS	1 Democratic Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	...1 _____	
	2 Green Independent Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	...2 _____	
	3 Republican Party	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> Other \$ _____	...3 _____	
	4 Endangered & Nongame Wildlife Fund "Chickadee Check-off"	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	...4 _____	
	5 Maine Children's Trust	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	...5 _____	
	6 Human Leukocyte Antigen Screening Fund "Bone Marrow Donor Registry"	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	...6 _____	
	7 Companion Animal Sterilization Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	...7 _____	
	8 Maine Military Family Relief Fund	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	...8 _____
	9 Maine Veterans' Memorial Cemetery Maintenance Fund	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	...9 _____
	10 Maine Asthma & Lung Disease Research Fund	<input type="checkbox"/> \$1	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	<input type="checkbox"/> \$25	<input type="checkbox"/> Other \$ _____	...10 _____
11 TOTAL CONTRIBUTIONS. (Add lines 1 through 10)					11 _____		
B. PARK PASSES	12 Number of Individual Park Passes _____ x \$30					12 _____	
	13 Number of Vehicle Park Passes _____ x \$60					13 _____	
	14 TOTAL CONTRIBUTIONS AND PARK PASS PURCHASES (Add lines 11, 12, and 13. Enter result here and on 1040ME, line 32 or 1040S-ME, line 28)					14 _____	

INSTRUCTIONS

A. CONTRIBUTIONS. Lines 1-10. Check the appropriate box or boxes to indicate the funds and amounts of your choice. You and/or your spouse may make separate party designations for political party contributions. Write in the amount of your contributions on the corresponding line.

Endangered and Nongame Wildlife Fund "Chickadee Check-off" - The Chickadee Check-off is a voluntary tax contribution whose proceeds are placed in the Nongame and Endangered Wildlife Fund and used to fund the endangered and nongame wildlife programs. Contributions may be deductible the following year on state and federal income tax returns. For more information, visit the Inland Fisheries and Wildlife web site at www.maine.gov/ifw/wildlife/etweb/nongamefund.htm.

Maine Children's Trust - Maine Children's Trust was established to prevent child abuse and neglect in Maine. Funds contributed are used to support this goal in many ways, including the funding of community-based prevention activities and programs throughout Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Maine Children's Trust. For more information, visit the Maine Children's Trust web site at www.mechildrenstrust.org.

Human Leukocyte Antigen Screening Fund - To support blood testing to classify donors for joining the National (bone marrow) Registry. Donations to the fund will be used to support bone marrow screening. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Health and Human Services.

Companion Animal Sterilization Fund - The Companion Animal Sterilization Fund is a voluntary tax contribution whose proceeds are used to fund the Animal Welfare Program's "Help Fix ME" Spay/Neuter Fund for low-income dog and cat owners. By contributing to this fund you will be on the front line in the fight to stop pet overpopulation in Maine. Contributions may be deductible the following year on state and federal income tax returns. The fund is administered by the Department of Agriculture. For more information call 800-367-1317.

Maine Military Family Relief Fund - The Maine Military Family Relief Fund was established to help the public assist the families of persons who are members of the Maine National Guard or residents of Maine who are members of the Reserves and who have been called to military duty and are experiencing financial hardship. Contributions may be deductible

the following year on state and federal income tax returns. The fund is administered by the Maine Adjutant General.

Maine Veterans' Memorial Cemetery Maintenance Fund - The Maine Veterans' Memorial Cemetery Maintenance Fund was established to help finance the maintenance and upkeep of Maine veterans' cemeteries.

Maine Asthma and Lung Disease Fund - The purpose of the Maine Asthma and Lung Disease Research Fund is to provide research grants to develop and advance the understanding of lung disease, especially its prevention, causes, treatment and cure. Areas of research eligible for grants include, but are not limited to, asthma, health effects of indoor and outdoor air pollution, emphysema and chronic obstructive pulmonary disease. The fund is administered by the American Lung Association of Maine.



B. PARK PASSES - Maine Park passes can be purchased through Maine Revenue Services when you file your income tax return. Park passes can be purchased at a cost of \$30 for an individual season pass and \$60 for a vehicle season pass. (Free day use passes are issued by the Bureau of Parks and Lands to senior citizens who are 65 years or over upon proof of age.) An individual pass allows only the pass holder admittance to day use of Maine state parks and historic sites. A vehicle pass (for vehicles weighing up to one-ton) allows all occupants of the vehicle admittance to day use. **These passes do not include entry into Baxter State Park, Allagash Wilderness Waterway, the Penobscot River Corridor or Scarborough Beach.** Any pass purchased will reduce the amount of your refund or increase the amount you



owe. If you have any questions regarding the purchase of park passes, please call the Bureau of Parks and Lands at (207) 287-3821.

To be sure you have your park pass when State Parks begin collecting fees, please file Schedule CP with your income tax return as early as possible. Expect some delays in processing when filing your return later in the season.

Lines 12-13. Enter the number of Individual and/or Vehicle park passes you wish to purchase in the space provided. Multiply each entry by the cost shown and enter the total in the boxes provided. **Note: You may purchase park passes through Maine Revenue Services with excess refund amounts, checks, or money orders. You may also purchase a park pass directly from the Bureau of Parks and Lands.**

For additional information on determining Maine residency, see “**Maine Revenue Services Guidance to Residency Status**” and “**Maine Revenue Services Guidance to Residency “Safe Harbors”**” at www.maine.gov/revenue/forms or call the forms line at (207) 624-7894.

Maine Revenue Services Guidance to Residency Status *for Individual Income Tax Purposes*



RESIDENCY AND MAINE'S INCOME TAX

Maine Revenue Services Guidance to Residency “Safe Harbors” *for Residents of Maine that Spend Significant Time Outside Maine*



25

WORKSHEET B**Income Allocation Worksheet for Nonresidents/Part-Year Residents**

(See instructions on pages 12 and 13) - Enclose with your Form 1040ME

Nonresidents and Part-year residents **must** complete this worksheet before completing Schedule NR or Schedule NRH

(NOTE: Married persons filing separate Maine income tax returns must complete separate worksheets for each spouse)		Federal Income	Maine Resident Period (Part-year Residents only)			Nonresident Period (Nonresidents & Part-year Residents)	
		Column A Income from federal return	Column B Income from Column A for this period	Column C* Income from Column B earned outside of Maine	Column D Income from Column A for this period	Column E Income from Column D from Maine sources	
1. Wages, salaries, tips, other compensation**	1						
2. Taxable interest.....	2						
3. Ordinary dividends.....	3						
4. Alimony received	4						
5. Business income/loss	5						
6. Capital gain/loss	6						
7. Other gains/losses	7						
8. Taxable amount of IRA distributions	8						
9. Taxable amount of pensions and annuities	9						
10. Rental real estate, royalties, partnerships, S corporations, and trusts, etc	10						
11. Farm income/loss	11						
12. Unemployment Compensation	12						
13. Taxable amount of social security benefits.....	13						
14. Other income (Including lump-sum distributions, but excluding state income tax refunds)	14						
15. Add lines 1 through 14.....	15						

***Part-year residents must make an entry in Column C if income was earned in another jurisdiction during the period of Maine residency.** Enter below the name of each other jurisdiction and the dates the income was earned in those jurisdictions. Use a separate sheet if additional space is needed.

Name of other jurisdiction _____ Period (mm/yy) From _____ To _____

Name of other jurisdiction _____ Period (mm/yy) From _____ To _____

Name of other jurisdiction _____ Period (mm/yy) From _____ To _____

You must attach a copy of the income tax return(s) filed with the other jurisdiction

****If necessary, use Worksheet C (Employee Apportionment Worksheet) for Nonresidents/Part-Year Residents to calculate the amount for line 1, Column E.** For a copy of Worksheet C, go to Maine Revenue Services web site at: www.maine.gov/revenue/forms or call (207) 624-7894 (to order).

NOTE: See instructions on pages 12 and 13 on how to use Worksheet B, line 15 entries to complete line 1 of Schedule NR or Schedule NRH.

SCHEDULE NR FORM 1040ME 2006

SCHEDULE for CALCULATING the NONRESIDENT CREDIT NONRESIDENTS AND PART-YEAR RESIDENTS ONLY

This schedule must be enclosed with your completed Form 1040ME.

If part-year resident, enter dates you were a Maine Resident

from _____ to _____ .



00

0602106

Attachment Sequence No. **10**

Name(s) as shown on Form 1040ME

Your Social Security Number

WHO MUST FILE SCHEDULE NR? Nonresident and part-year resident individuals who are required to file a Maine return, but have income not taxable by Maine **and** use the same filing status on the Maine return as used on the federal return. See reverse side for instructions.

DO NOT FILE SCHEDULE NR IF: All your income is taxable by Maine **or** if your federal filing status is "Married filing joint" and you elect to file "Single" on the Maine return (use Schedule NRH on page 29). **You do not have to complete Schedule NR if you qualify for the low-income tax credit** (See instructions for Form 1040ME, line 22).

YOU MUST ENCLOSE A COMPLETE COPY OF YOUR FEDERAL RETURN, including all schedules and worksheets. Enclose copies of W-2 forms from other states or temporary duty (TDY) papers to support your entry in Box C.

IMPORTANT: Complete Worksheets A and B on pages 25 and 26 before completing Schedule NR.

1 INCOME — (Complete and attach Worksheets A and B on pages 25 and 26):

Box A - From Worksheet B, line 15, column A

Box B - From Worksheet B, line 15, column B plus column E

Box C - From Worksheet B, line 15, column D minus column E

**Box A
FEDERAL**

**Box B
MAINE**

**Box C
NON-MAINE**

\$	\$	\$
----	----	----

2 RATIO OF INCOME: Divide line 1, Box C by line 1, Box A (If less than 0, enter 0.0000.

If greater than 100, enter 1.0000)

COMPLETE THIS SECTION ONLY IF YOU HAVE FEDERAL INCOME ADJUSTMENTS

3 FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY: Multiply amount on federal Form 1040, line 36, or Form 1040A, line 20 by the percentage listed on line 2. Enter result here

4 FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY: Subtract line 3 from Line 1, Box C

COMPLETE THIS SECTION ONLY IF YOU HAVE INCOME MODIFICATIONS (Form 1040ME, line 15)

5 INCOME MODIFICATIONS — NON-MAINE-SOURCE ONLY:

a Additions — Specify

b Subtractions — Specify

c Total Modifications: line 5a minus line 5b (may be a negative amount)

6 NON-MAINE ADJUSTED GROSS INCOME: Add or, if negative, subtract line 5c to or from line 4.....

7 RATIO OF MAINE ADJUSTED GROSS INCOME: Divide amount on line 6 by amount from Form 1040ME, line 16. (If less than 0, enter 0.0000. If greater than 100, enter 1.0000.).....

8 TAX SUBTOTAL: Enter from Form 1040ME, line 20 minus line 22 minus Maine Schedule A, lines 5 and 7

9 NONRESIDENT CREDIT: Multiply amount on line 8 by line 7. Enter result here and on Form 1040ME, line 25

INCOME SUBJECT TO MAINE INCOME TAX:

A **part-year resident** is subject to Maine income tax on all income received while a resident of Maine, plus any income derived from Maine sources during the period of nonresidence. A **nonresident** individual is subject to Maine income tax on taxable income derived from sources within Maine. See page 12 for a description of Maine source income.

SHOULD I FILE SCHEDULE NR OR SCHEDULE NRH?

Read the instructions on page 12. You must file Schedule NR if you are a nonresident or part-year resident individual required to file a Maine return, have income not taxable to Maine, and are using the same filing status used on your federal return.

Instead of filing Schedule NR, you may elect to file single on the Maine return using Schedule NRH if your filing status on your federal return is married filing jointly and your residency status is different from that of your spouse or both you and your spouse are nonresidents of Maine, but only one of you has Maine-source income. The nonresident spouse with no Maine-source income does not have to file a Maine return. Do not use Schedule NRH if your filing status on your federal return is single, head-of-household, or married separate.

SCHEDULE NR INSTRUCTIONS

STEP 1 — Complete Worksheets A and B on pages 25 and 26 before completing Schedule NR.

STEP 2 — Complete Form 1040ME, lines 1 through 24.

Find the amount of Maine income tax as if you were a full-year Maine resident. To do this, complete Form 1040ME, lines 1 through 24. Use your total federal adjusted gross income on line 14.

STEP 3 — Complete Schedule NR to compute your Nonresident Credit.

Line 1. Enter your income from Worksheet B on line 1 (see instructions for Worksheet B on pages 12 and 13). List your total federal income in Box A. In Box B, list only your Maine-source income. List your non-Maine-source income in Box C.

Line 2. RATIO OF INCOME. Divide your total non-Maine-source income on line 1, Box C, by your total federal income on line 1, Box A. If this ratio is less than 0, enter 0.0000. If it is greater than 100, enter 1.0000.

Line 3. FEDERAL INCOME ADJUSTMENTS — NON-MAINE-SOURCE ONLY. Complete this section only if you have federal income adjustments on federal Form 1040, line 36, or federal Form 1040A, line 20. Multiply your total federal income adjustments by the percentage listed on line 2 of Schedule NR.

Line 4. FEDERAL ADJUSTED GROSS INCOME — NON-MAINE-SOURCE ONLY. Subtract line 3 from line 1, Box C.

Line 5. MODIFICATIONS — NON-MAINE-SOURCE ONLY. Use this section only if you have income modifications entered on Form 1040ME, line 15. Enter your modifications to income from non-Maine sources. For details on these modifications, see the instructions for Schedule 1 on pages 9 and 10. Do not include taxable refunds of state and local taxes. Prorate the pension deduction (Form 1040ME, Schedule 1, line 2d) and the subtraction for premiums for Long-Term Care Insurance (Form 1040ME, Schedule 1, line 2f) based on the percentage of qualified pension income received or premiums paid as a nonresident.

Line 6. NON-MAINE ADJUSTED GROSS INCOME. Add or subtract your total modifications, line 5c, to or from line 4.

Line 7. RATIO OF MAINE ADJUSTED GROSS INCOME. Divide the amount of your non-Maine adjusted gross income, line 6, by your total Maine adjusted gross income from Form 1040ME, line 16. If this ratio is less than 0, enter 0.0000. If it is greater than 100, enter 1.0000.

Line 8. TAX SUBTOTAL. Enter your tax subtotal. This is Form 1040ME, line 20 minus line 22, minus Maine Schedule A, lines 5 and 7.

Line 9. NONRESIDENT CREDIT. Multiply the amount on line 8 by the percentage on line 7. This is your Nonresident Credit. Enter the result here and on Form 1040ME, line 25.

Enclose Schedule NR and Worksheets A and B (and Worksheet C, if used) with your Maine return, Form 1040ME. Include a COMPLETE copy of your federal return, including all schedules and worksheets. Enclose W-2 forms from other states or temporary duty (TDY) papers to support your entry in Box C.

SCHEDULE NRH INSTRUCTIONS

STEP 1. Complete Worksheets A and B on pages 25 and 26 before completing Schedule NRH.

STEP 2. Complete column A. List Your Joint Income As Reported On Your Joint Federal Return.

Lines 1a through 1f — Total Income. Enter income of both spouses as reported on your joint federal return. Include all income listed on the federal return except taxable refunds, line 10 of federal Form 1040.

Line 5 — Income Modifications/Pension Income Deduction. Complete lines 5a through 5c if you have Maine income modifications. See the instructions for Form 1040ME, Schedule 1 and the Worksheet for Pension Income Deduction for details explaining these modifications. Do not include taxable refunds of state and local income tax.

Line 8 — Deductions. If you itemized deductions on your joint federal return, complete Form 1040ME, Schedule 2 to calculate the amount of your joint Maine itemized deductions. Enter the result from Schedule 2, line 7 on this line in column A.

If you claimed the standard deduction on your joint federal return, leave line 8, column A blank. Additional instructions for the standard deduction are included in step 3 below.

Line 9 — Exemptions. Multiply the number of dependent exemptions claimed on your federal return by \$2,850. Exclude the exemptions for you and your spouse. Enter the result on line 9a in column A.

STEP 3. Complete column B. List Your Income.

Lines 1a through 1f. Enter only your income in column B. Attribute earned income to the spouse who earned it. Divide unearned income (interest, dividends, capital gains, etc.) equally between you and your spouse.

Line 3 — Federal Income Adjustments. Enter your share of the adjustments shown on your federal Form 1040, line 36 or federal Form 1040A, line 20.

Line 5 — Income Modifications. Enter your share of the income modifications listed in column A.

Line 8 — Deductions. If you itemized deductions, calculate your share by multiplying the amount on line 8, column A, by the percentage listed on line 7, column B. If your share of the itemized deductions is less than the Maine standard deduction for single, use the Maine standard deduction for single.

If you use the standard deduction on your joint federal return, use the Maine “single” standard deduction. The Maine standard deduction for a single individual is \$5,150 unless you claimed zero exemptions on your federal return. If so, the standard deduction is the greater of \$850 or the sum of \$300 plus earned income up to a maximum of \$5,150. If you are age 65 or over **or** blind, increase the standard deduction amount by \$1,250. If age 65 or over **and** blind, increase it by \$2,500.

Enter your deduction amount (itemized or standard, whichever is greater) on line 8, column B.

Line 9 — Exemptions. You are entitled to claim your own personal exemption plus a portion of the dependent exemptions claimed on your joint federal return. Follow the instructions on Schedule NRH to complete lines 9a, 9b and 9c.

Tax Additions and Tax Credits. Refer to Maine Schedule A on page 21 for tax additions and tax credits. If you claim any of the listed additions or individual credits (Maine Schedule A, lines 5 and 7), multiply the joint amount of the individual credits or additions by the percentage listed on line 7, column B of Schedule NRH. (**NOTE:** The child care credit on Maine Schedule A, line 6 is prorated on the Worksheet for Child Care Credit on page 22). Enter your share on Maine Schedule A to enter the results on Form 1040ME. You may claim 100% of your ownership share of the business credits on Maine Schedule A, lines 9-14 and 16-18.

STEP 4. Complete Form 1040ME. Complete Form 1040ME lines 1-23 using the amounts listed in column B, Schedule NRH.

Filing Status: Check Single.

Number of Exemptions: Enter total number of exemptions claimed on your joint federal return less the exemption for your spouse.

Lines 14, 15, 16, 17, 18: Enter amounts from column B of Schedule NRH. Follow the instructions on Schedule NRH.

Line 20: Use the tax amount from the Single column in the tax table on pages 31 through 35 or compute your tax based on the tax rate schedule on page 35 for your taxable income as listed on line 19.

Line 31: Use Tax. Enter zero unless you are filing as a resident and have a use tax liability (see specific instructions for line 31 on page 7).

STEP 5. Complete column C. List in column C the Non-Maine-Source portion of the income listed in column B. If you are filing as a Maine resident, do not complete column C. See page 12 for an overall description of Maine-source and non-Maine-source income. Use Worksheet B on page 26 to help you determine amounts to enter on line 1. For line 5, prorate the pension deduction (Form 1040ME, Schedule 1, line 2d) and the subtraction for premiums for Long-Term Care Insurance (Form 1040ME, Schedule 1, line 2f) based on the percentage of qualified pension income received or premiums paid as a nonresident. Do not include your spouse's income in this column. Supply W-2 forms from other states or temporary duty (TDY) papers to support entries in column C.

STEP 6. Compute your Nonresident Credit. If you are filing as a Maine resident, do not complete lines 10 and 11.

Line 10. Adjusted Maine Income Tax. Enter your adjusted Maine income tax. Take this amount from Form 1040ME, line 20 minus line 22, minus Maine Schedule A, lines 5 and 7.

Line 11. Nonresident Credit. Find your nonresident credit by multiplying the amount on line 10 by line 7, column C. Enter the result here and on Form 1040ME, line 25. This is your nonresident credit.

STEP 7. Complete Form 1040ME. Calculate your balance due or refund by completing the remaining lines on Form 1040ME. Follow the instructions for Form 1040ME.

2006 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
0				
0	100	1	1	1
100	200	3	3	3
200	300	5	5	5
300	400	7	7	7
400	500	9	9	9
500	600	11	11	11
600	700	13	13	13
700	800	15	15	15
800	900	17	17	17
900	1,000	19	19	19
1,000				
1,000	1,100	21	21	21
1,100	1,200	23	23	23
1,200	1,300	25	25	25
1,300	1,400	27	27	27
1,400	1,500	29	29	29
1,500	1,600	31	31	31
1,600	1,700	33	33	33
1,700	1,800	35	35	35
1,800	1,900	37	37	37
1,900	2,000	39	39	39
2,000				
2,000	2,100	41	41	41
2,100	2,200	43	43	43
2,200	2,300	45	45	45
2,300	2,400	47	47	47
2,400	2,500	49	49	49
2,500	2,600	51	51	51
2,600	2,700	53	53	53
2,700	2,800	55	55	55
2,800	2,900	57	57	57
2,900	3,000	59	59	59
3,000				
3,000	3,100	61	61	61
3,100	3,200	63	63	63
3,200	3,300	65	65	65
3,300	3,400	67	67	67
3,400	3,500	69	69	69
3,500	3,600	71	71	71
3,600	3,700	73	73	73
3,700	3,800	75	75	75
3,800	3,900	77	77	77
3,900	4,000	79	79	79
4,000				
4,000	4,100	81	81	81
4,100	4,200	83	83	83
4,200	4,300	85	85	85
4,300	4,400	87	87	87
4,400	4,500	89	89	89
4,500	4,600	91	91	91
4,600	4,700	96	93	93
4,700	4,800	100	95	95
4,800	4,900	105	97	97
4,900	5,000	109	99	99
5,000				
5,000	5,100	114	101	101
5,100	5,200	118	103	103
5,200	5,300	123	105	105
5,300	5,400	127	107	107
5,400	5,500	132	109	109
5,500	5,600	136	111	111
5,600	5,700	141	113	113
5,700	5,800	145	115	115
5,800	5,900	150	117	117
5,900	6,000	154	119	119
6,000				
6,000	6,100	159	121	121
6,100	6,200	163	123	123
6,200	6,300	168	125	125
6,300	6,400	172	127	127
6,400	6,500	177	129	129
6,500	6,600	181	131	131
6,600	6,700	186	133	133
6,700	6,800	190	135	135
6,800	6,900	195	137	137
6,900	7,000	199	139	142

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
7,000				
7,000	7,100	204	141	146
7,100	7,200	208	143	151
7,200	7,300	213	145	155
7,300	7,400	217	147	160
7,400	7,500	222	149	164
7,500	7,600	226	151	169
7,600	7,700	231	153	173
7,700	7,800	235	155	178
7,800	7,900	240	157	182
7,900	8,000	244	159	187
8,000				
8,000	8,100	249	161	191
8,100	8,200	253	163	196
8,200	8,300	258	165	200
8,300	8,400	262	167	205
8,400	8,500	267	169	209
8,500	8,600	271	171	214
8,600	8,700	276	173	218
8,700	8,800	280	175	223
8,800	8,900	285	177	227
8,900	9,000	289	179	232
9,000				
9,000	9,100	294	181	236
9,100	9,200	300	183	241
9,200	9,300	307	188	245
9,300	9,400	314	192	250
9,400	9,500	321	197	254
9,500	9,600	328	201	259
9,600	9,700	335	206	263
9,700	9,800	342	210	268
9,800	9,900	349	215	272
9,900	10,000	356	219	277
10,000				
10,000	10,100	363	224	281
10,100	10,200	370	228	286
10,200	10,300	377	233	290
10,300	10,400	384	237	295
10,400	10,500	391	242	299
10,500	10,600	398	246	304
10,600	10,700	405	251	308
10,700	10,800	412	255	313
10,800	10,900	419	260	317
10,900	11,000	426	264	322
11,000				
11,000	11,100	433	269	326
11,100	11,200	440	273	331
11,200	11,300	447	278	335
11,300	11,400	454	282	340
11,400	11,500	461	287	344
11,500	11,600	468	291	349
11,600	11,700	475	296	353
11,700	11,800	482	300	358
11,800	11,900	489	305	362
11,900	12,000	496	309	367
12,000				
12,000	12,100	503	314	371
12,100	12,200	510	318	376
12,200	12,300	517	323	380
12,300	12,400	524	327	385
12,400	12,500	531	332	389
12,500	12,600	538	336	394
12,600	12,700	545	341	398
12,700	12,800	552	345	403
12,800	12,900	559	350	407
12,900	13,000	566	354	412
13,000				
13,000	13,100	573	359	416
13,100	13,200	580	363	421
13,200	13,300	587	368	425
13,300	13,400	594	372	430
13,400	13,500	601	377	434
13,500	13,600	608	381	439
13,600	13,700	615	386	443
13,700	13,800	622	390	450
13,800	13,900	629	395	457
13,900	14,000	636	399	464

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
14,000				
14,000	14,100	643	404	471
14,100	14,200	650	408	478
14,200	14,300	657	413	485
14,300	14,400	664	417	492
14,400	14,500	671	422	499
14,500	14,600	678	426	506
14,600	14,700	685	431	513
14,700	14,800	692	435	520
14,800	14,900	699	440	527
14,900	15,000	706	444	534
15,000				
15,000	15,100	713	449	541
15,100	15,200	720	453	548
15,200	15,300	727	458	555
15,300	15,400	734	462	562
15,400	15,500	741	467	569
15,500	15,600	748	471	576
15,600	15,700	755	476	583
15,700	15,800	762	480	590
15,800	15,900	769	485	597
15,900	16,000	776	489	604
16,000				
16,000	16,100	783	494	611
16,100	16,200	790	498	618
16,200	16,300	797	503	625
16,300	16,400	804	507	632
16,400	16,500	811	512	639
16,500	16,600	818	516	646
16,600	16,700	825	521	653
16,700	16,800	832	525	660
16,800	16,900	839	530	667
16,900	17,000	846	534	674
17,000				
17,000	17,100	853	539	681
17,100	17,200	860	543	688
17,200	17,300	867	548	695
17,300	17,400	874	552	702
17,400	17,500	881	557	709
17,500	17,600	888	561	716
17,600	17,700	895	566	723
17,700	17,800	902	570	730
17,800	17,900	909	575	737
17,900	18,000	916	579	744
18,000				
18,000	18,100	923	584	751
18,100	18,200	930	588	758
18,200	18,300	937	593	765
18,300	18,400	946	600	772
18,400	18,500	954	607	779
18,500	18,600	963	614	786
18,600	18,700	971	621	793
18,700	18,800	980	628	800
18,800	18,900	988	635	807
18,900	19,000	997	642	814
19,000				
19,000	19,100	1,005	649	821
19,100	19,200	1,014	656	828
19,200	19,300	1,022	663	835
19,300	19,400	1,031	670	842
19,400	19,500	1,039	677	849
19,500	19,600	1,048	684	856
19,600	19,700	1,056	691	863
19,700	19,800	1,065	698	870
19,800	19,900	1,073	705	877
19,900	20,000	1,082	712	884
20,000				
20,000	20,100	1,090	719	891
20,100	20,200	1,099	726	898
20,200	20,300	1,107	733	905
20,300	20,400	1,116	740	912
20,400	20,500	1,124	747	919
20,500	20,600	1,133	754	926
20,600	20,700	1,141	761	933
20,700	20,800	1,150	768	940
20,800	20,900	1,158	775	947
20,900	21,000	1,167	782	954

2006 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
21,000				
21,000	21,100	1,175	789	961
21,100	21,200	1,184	796	968
21,200	21,300	1,192	803	975
21,300	21,400	1,201	810	982
21,400	21,500	1,209	817	989
21,500	21,600	1,218	824	996
21,600	21,700	1,226	831	1,003
21,700	21,800	1,235	838	1,010
21,800	21,900	1,243	845	1,017
21,900	22,000	1,252	852	1,024
22,000				
22,000	22,100	1,260	859	1,031
22,100	22,200	1,269	866	1,038
22,200	22,300	1,277	873	1,045
22,300	22,400	1,286	880	1,052
22,400	22,500	1,294	887	1,059
22,500	22,600	1,303	894	1,066
22,600	22,700	1,311	901	1,073
22,700	22,800	1,320	908	1,080
22,800	22,900	1,328	915	1,087
22,900	23,000	1,337	922	1,094
23,000				
23,000	23,100	1,345	929	1,101
23,100	23,200	1,354	936	1,108
23,200	23,300	1,362	943	1,115
23,300	23,400	1,371	950	1,122
23,400	23,500	1,379	957	1,129
23,500	23,600	1,388	964	1,136
23,600	23,700	1,396	971	1,143
23,700	23,800	1,405	978	1,150
23,800	23,900	1,413	985	1,157
23,900	24,000	1,422	992	1,164
24,000				
24,000	24,100	1,430	999	1,171
24,100	24,200	1,439	1,006	1,178
24,200	24,300	1,447	1,013	1,185
24,300	24,400	1,456	1,020	1,192
24,400	24,500	1,464	1,027	1,199
24,500	24,600	1,473	1,034	1,206
24,600	24,700	1,481	1,041	1,213
24,700	24,800	1,490	1,048	1,220
24,800	24,900	1,498	1,055	1,227
24,900	25,000	1,507	1,062	1,234
25,000				
25,000	25,100	1,515	1,069	1,241
25,100	25,200	1,524	1,076	1,248
25,200	25,300	1,532	1,083	1,255
25,300	25,400	1,541	1,090	1,262
25,400	25,500	1,549	1,097	1,269
25,500	25,600	1,558	1,104	1,276
25,600	25,700	1,566	1,111	1,283
25,700	25,800	1,575	1,118	1,290
25,800	25,900	1,583	1,125	1,297
25,900	26,000	1,592	1,132	1,304
26,000				
26,000	26,100	1,600	1,139	1,311
26,100	26,200	1,609	1,146	1,318
26,200	26,300	1,617	1,153	1,325
26,300	26,400	1,626	1,160	1,332
26,400	26,500	1,634	1,167	1,339
26,500	26,600	1,643	1,174	1,346
26,600	26,700	1,651	1,181	1,353
26,700	26,800	1,660	1,188	1,360
26,800	26,900	1,668	1,195	1,367
26,900	27,000	1,677	1,202	1,374
27,000				
27,000	27,100	1,685	1,209	1,381
27,100	27,200	1,694	1,216	1,388
27,200	27,300	1,702	1,223	1,395
27,300	27,400	1,711	1,230	1,402
27,400	27,500	1,719	1,237	1,410
27,500	27,600	1,728	1,244	1,419
27,600	27,700	1,736	1,251	1,427
27,700	27,800	1,745	1,258	1,436
27,800	27,900	1,753	1,265	1,444
27,900	28,000	1,762	1,272	1,453

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
28,000				
28,000	28,100	1,770	1,279	1,461
28,100	28,200	1,779	1,286	1,470
28,200	28,300	1,787	1,293	1,478
28,300	28,400	1,796	1,300	1,487
28,400	28,500	1,804	1,307	1,495
28,500	28,600	1,813	1,314	1,504
28,600	28,700	1,821	1,321	1,512
28,700	28,800	1,830	1,328	1,521
28,800	28,900	1,838	1,335	1,529
28,900	29,000	1,847	1,342	1,538
29,000				
29,000	29,100	1,855	1,349	1,546
29,100	29,200	1,864	1,356	1,555
29,200	29,300	1,872	1,363	1,563
29,300	29,400	1,881	1,370	1,572
29,400	29,500	1,889	1,377	1,580
29,500	29,600	1,898	1,384	1,589
29,600	29,700	1,906	1,391	1,597
29,700	29,800	1,915	1,398	1,606
29,800	29,900	1,923	1,405	1,614
29,900	30,000	1,932	1,412	1,623
30,000				
30,000	30,100	1,940	1,419	1,631
30,100	30,200	1,949	1,426	1,640
30,200	30,300	1,957	1,433	1,648
30,300	30,400	1,966	1,440	1,657
30,400	30,500	1,974	1,447	1,665
30,500	30,600	1,983	1,454	1,674
30,600	30,700	1,991	1,461	1,682
30,700	30,800	2,000	1,468	1,691
30,800	30,900	2,008	1,475	1,699
30,900	31,000	2,017	1,482	1,708
31,000				
31,000	31,100	2,025	1,489	1,716
31,100	31,200	2,034	1,496	1,725
31,200	31,300	2,042	1,503	1,733
31,300	31,400	2,051	1,510	1,742
31,400	31,500	2,059	1,517	1,750
31,500	31,600	2,068	1,524	1,759
31,600	31,700	2,076	1,531	1,767
31,700	31,800	2,085	1,538	1,776
31,800	31,900	2,093	1,545	1,784
31,900	32,000	2,102	1,552	1,793
32,000				
32,000	32,100	2,110	1,559	1,801
32,100	32,200	2,119	1,566	1,810
32,200	32,300	2,127	1,573	1,818
32,300	32,400	2,136	1,580	1,827
32,400	32,500	2,144	1,587	1,835
32,500	32,600	2,153	1,594	1,844
32,600	32,700	2,161	1,601	1,852
32,700	32,800	2,170	1,608	1,861
32,800	32,900	2,178	1,615	1,869
32,900	33,000	2,187	1,622	1,878
33,000				
33,000	33,100	2,195	1,629	1,886
33,100	33,200	2,204	1,636	1,895
33,200	33,300	2,212	1,643	1,903
33,300	33,400	2,221	1,650	1,912
33,400	33,500	2,229	1,657	1,920
33,500	33,600	2,238	1,664	1,929
33,600	33,700	2,246	1,671	1,937
33,700	33,800	2,255	1,678	1,946
33,800	33,900	2,263	1,685	1,954
33,900	34,000	2,272	1,692	1,963
34,000				
34,000	34,100	2,280	1,699	1,971
34,100	34,200	2,289	1,706	1,980
34,200	34,300	2,297	1,713	1,988
34,300	34,400	2,306	1,720	1,997
34,400	34,500	2,314	1,727	2,005
34,500	34,600	2,323	1,734	2,014
34,600	34,700	2,331	1,741	2,022
34,700	34,800	2,340	1,748	2,031
34,800	34,900	2,348	1,755	2,039
34,900	35,000	2,357	1,762	2,048

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
35,000				
35,000	35,100	2,365	1,769	2,056
35,100	35,200	2,374	1,776	2,065
35,200	35,300	2,382	1,783	2,073
35,300	35,400	2,391	1,790	2,082
35,400	35,500	2,399	1,797	2,090
35,500	35,600	2,408	1,804	2,099
35,600	35,700	2,416	1,811	2,107
35,700	35,800	2,425	1,818	2,116
35,800	35,900	2,433	1,825	2,124
35,900	36,000	2,442	1,832	2,133
36,000				
36,000	36,100	2,450	1,839	2,141
36,100	36,200	2,459	1,846	2,150
36,200	36,300	2,467	1,853	2,158
36,300	36,400	2,476	1,860	2,167
36,400	36,500	2,484	1,867	2,175
36,500	36,600	2,493	1,874	2,184
36,600	36,700	2,501	1,883	2,192
36,700	36,800	2,510	1,891	2,201
36,800	36,900	2,518	1,900	2,209
36,900	37,000	2,527	1,908	2,218
37,000				
37,000	37,100	2,535	1,917	2,226
37,100	37,200	2,544	1,925	2,235
37,200	37,300	2,552	1,934	2,243
37,300	37,400	2,561	1,942	2,252
37,400	37,500	2,569	1,951	2,260
37,500	37,600	2,578	1,959	2,269
37,600	37,700	2,586	1,968	2,277
37,700	37,800	2,595	1,976	2,286
37,800	37,900	2,603	1,985	2,294
37,900	38,000	2,612	1,993	2,303
38,000				
38,000	38,100	2,620	2,002	2,311
38,100	38,200	2,629	2,010	2,320
38,200	38,300	2,637	2,019	2,328
38,300	38,400	2,646	2,027	2,337
38,400	38,500	2,654	2,036	2,345
38,500	38,600	2,663	2,044	2,354
38,600	38,700	2,671	2,053	2,362
38,700	38,800	2,680	2,061	2,371
38,800	38,900	2,688	2,070	2,379
38,900	39,000	2,697	2,078	2,388
39,000				
39,000	39,100	2,705	2,087	2,396
39,100	39,200	2,714	2,095	2,405
39,200	39,300	2,722	2,104	2,413
39,300	39,400	2,731	2,112	2,422
39,400	39,500	2,739	2,121	2,430
39,500	39,600	2,748	2,129	2,439
39,600	39,700	2,756	2,138	2,447
39,700	39,800	2,765	2,146	2,456
39,800	39,900	2,773	2,155	2,464
39,900	40,000	2,782	2,163	2,473
40,000				
40,000	40,100	2,790	2,172	2,481
40,100	40,200	2,799	2,180	2,490
40,200	40,300	2,807	2,189	2,498
40,300	40,400	2,816	2,197	2,507
40,400	40,500	2,824	2,206	2,515
40,500	40,600	2,833	2,214	2,524
40,600	40,700	2,841	2,223	2,532
40,700	40,800	2,850	2,231	2,541
40,800	40,900	2,858	2,240	2,549
40,900	41,000	2,867	2,248	2,558
41,000				
41,000	41,100	2,875	2,257	2,566
41,100	41,200	2,884	2,265	2,575
41,200	41,300	2,892	2,274	2,583
41,300	41,400	2,901	2,282	2,592
41,400	41,500	2,909	2,291	2,600
41,500	41,600	2,918	2,299	2,609
41,600	41,700	2,926	2,308	2,617
41,700	41,800	2,935	2,316	2,626
41,800	41,900	2,943	2,325	2,634
41,900	42,000	2,952	2,333	2,643

2006 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
42,000				
42,000	42,100	2,960	2,342	2,651
42,100	42,200	2,969	2,350	2,660
42,200	42,300	2,977	2,359	2,668
42,300	42,400	2,986	2,367	2,677
42,400	42,500	2,994	2,376	2,685
42,500	42,600	3,003	2,384	2,694
42,600	42,700	3,011	2,393	2,702
42,700	42,800	3,020	2,401	2,711
42,800	42,900	3,028	2,410	2,719
42,900	43,000	3,037	2,418	2,728
43,000				
43,000	43,100	3,045	2,427	2,736
43,100	43,200	3,054	2,435	2,745
43,200	43,300	3,062	2,444	2,753
43,300	43,400	3,071	2,452	2,762
43,400	43,500	3,079	2,461	2,770
43,500	43,600	3,088	2,469	2,779
43,600	43,700	3,096	2,478	2,787
43,700	43,800	3,105	2,486	2,796
43,800	43,900	3,113	2,495	2,804
43,900	44,000	3,122	2,503	2,813
44,000				
44,000	44,100	3,130	2,512	2,821
44,100	44,200	3,139	2,520	2,830
44,200	44,300	3,147	2,529	2,838
44,300	44,400	3,156	2,537	2,847
44,400	44,500	3,164	2,546	2,855
44,500	44,600	3,173	2,554	2,864
44,600	44,700	3,181	2,563	2,872
44,700	44,800	3,190	2,571	2,881
44,800	44,900	3,198	2,580	2,889
44,900	45,000	3,207	2,588	2,898
45,000				
45,000	45,100	3,215	2,597	2,906
45,100	45,200	3,224	2,605	2,915
45,200	45,300	3,232	2,614	2,923
45,300	45,400	3,241	2,622	2,932
45,400	45,500	3,249	2,631	2,940
45,500	45,600	3,258	2,639	2,949
45,600	45,700	3,266	2,648	2,957
45,700	45,800	3,275	2,656	2,966
45,800	45,900	3,283	2,665	2,974
45,900	46,000	3,292	2,673	2,983
46,000				
46,000	46,100	3,300	2,682	2,991
46,100	46,200	3,309	2,690	3,000
46,200	46,300	3,317	2,699	3,008
46,300	46,400	3,326	2,707	3,017
46,400	46,500	3,334	2,716	3,025
46,500	46,600	3,343	2,724	3,034
46,600	46,700	3,351	2,733	3,042
46,700	46,800	3,360	2,741	3,051
46,800	46,900	3,368	2,750	3,059
46,900	47,000	3,377	2,758	3,068
47,000				
47,000	47,100	3,385	2,767	3,076
47,100	47,200	3,394	2,775	3,085
47,200	47,300	3,402	2,784	3,093
47,300	47,400	3,411	2,792	3,102
47,400	47,500	3,419	2,801	3,110
47,500	47,600	3,428	2,809	3,119
47,600	47,700	3,436	2,818	3,127
47,700	47,800	3,445	2,826	3,136
47,800	47,900	3,453	2,835	3,144
47,900	48,000	3,462	2,843	3,153
48,000				
48,000	48,100	3,470	2,852	3,161
48,100	48,200	3,479	2,860	3,170
48,200	48,300	3,487	2,869	3,178
48,300	48,400	3,496	2,877	3,187
48,400	48,500	3,504	2,886	3,195
48,500	48,600	3,513	2,894	3,204
48,600	48,700	3,521	2,903	3,212
48,700	48,800	3,530	2,911	3,221
48,800	48,900	3,538	2,920	3,229
48,900	49,000	3,547	2,928	3,238

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
49,000				
49,000	49,100	3,555	2,937	3,246
49,100	49,200	3,564	2,945	3,255
49,200	49,300	3,572	2,954	3,263
49,300	49,400	3,581	2,962	3,272
49,400	49,500	3,589	2,971	3,280
49,500	49,600	3,598	2,979	3,289
49,600	49,700	3,606	2,988	3,297
49,700	49,800	3,615	2,996	3,306
49,800	49,900	3,623	3,005	3,314
49,900	50,000	3,632	3,013	3,323
50,000				
50,000	50,100	3,640	3,022	3,331
50,100	50,200	3,649	3,030	3,340
50,200	50,300	3,657	3,039	3,348
50,300	50,400	3,666	3,047	3,357
50,400	50,500	3,674	3,056	3,365
50,500	50,600	3,683	3,064	3,374
50,600	50,700	3,691	3,073	3,382
50,700	50,800	3,700	3,081	3,391
50,800	50,900	3,708	3,090	3,399
50,900	51,000	3,717	3,098	3,408
51,000				
51,000	51,100	3,725	3,107	3,416
51,100	51,200	3,734	3,115	3,425
51,200	51,300	3,742	3,124	3,433
51,300	51,400	3,751	3,132	3,442
51,400	51,500	3,759	3,141	3,450
51,500	51,600	3,768	3,149	3,459
51,600	51,700	3,776	3,158	3,467
51,700	51,800	3,785	3,166	3,476
51,800	51,900	3,793	3,175	3,484
51,900	52,000	3,802	3,183	3,493
52,000				
52,000	52,100	3,810	3,192	3,501
52,100	52,200	3,819	3,200	3,510
52,200	52,300	3,827	3,209	3,518
52,300	52,400	3,836	3,217	3,527
52,400	52,500	3,844	3,226	3,535
52,500	52,600	3,853	3,234	3,544
52,600	52,700	3,861	3,243	3,552
52,700	52,800	3,870	3,251	3,561
52,800	52,900	3,878	3,260	3,569
52,900	53,000	3,887	3,268	3,578
53,000				
53,000	53,100	3,895	3,277	3,586
53,100	53,200	3,904	3,285	3,595
53,200	53,300	3,912	3,294	3,603
53,300	53,400	3,921	3,302	3,612
53,400	53,500	3,929	3,311	3,620
53,500	53,600	3,938	3,319	3,629
53,600	53,700	3,946	3,328	3,637
53,700	53,800	3,955	3,336	3,646
53,800	53,900	3,963	3,345	3,654
53,900	54,000	3,972	3,353	3,663
54,000				
54,000	54,100	3,980	3,362	3,671
54,100	54,200	3,989	3,370	3,680
54,200	54,300	3,997	3,379	3,688
54,300	54,400	4,006	3,387	3,697
54,400	54,500	4,014	3,396	3,705
54,500	54,600	4,023	3,404	3,714
54,600	54,700	4,031	3,413	3,722
54,700	54,800	4,040	3,421	3,731
54,800	54,900	4,048	3,430	3,739
54,900	55,000	4,057	3,438	3,748
55,000				
55,000	55,100	4,065	3,447	3,756
55,100	55,200	4,074	3,455	3,765
55,200	55,300	4,082	3,464	3,773
55,300	55,400	4,091	3,472	3,782
55,400	55,500	4,099	3,481	3,790
55,500	55,600	4,108	3,489	3,799
55,600	55,700	4,116	3,498	3,807
55,700	55,800	4,125	3,506	3,816
55,800	55,900	4,133	3,515	3,824
55,900	56,000	4,142	3,523	3,833

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
56,000				
56,000	56,100	4,150	3,532	3,841
56,100	56,200	4,159	3,540	3,850
56,200	56,300	4,167	3,549	3,858
56,300	56,400	4,176	3,557	3,867
56,400	56,500	4,184	3,566	3,875
56,500	56,600	4,193	3,574	3,884
56,600	56,700	4,201	3,583	3,892
56,700	56,800	4,210	3,591	3,901
56,800	56,900	4,218	3,600	3,909
56,900	57,000	4,227	3,608	3,918
57,000				
57,000	57,100	4,235	3,617	3,926
57,100	57,200	4,244	3,625	3,935
57,200	57,300	4,252	3,634	3,943
57,300	57,400	4,261	3,642	3,952
57,400	57,500	4,269	3,651	3,960
57,500	57,600	4,278	3,659	3,969
57,600	57,700	4,286	3,668	3,977
57,700	57,800	4,295	3,676	3,986
57,800	57,900	4,303	3,685	3,994
57,900	58,000	4,312	3,693	4,003
58,000				
58,000	58,100	4,320	3,702	4,011
58,100	58,200	4,329	3,710	4,020
58,200	58,300	4,337	3,719	4,028
58,300	58,400	4,346	3,727	4,037
58,400	58,500	4,354	3,736	4,045
58,500	58,600	4,363	3,744	4,054
58,600	58,700	4,371	3,753	4,062
58,700	58,800	4,380	3,761	4,071
58,800	58,900	4,388	3,770	4,079
58,900	59,000	4,397	3,778	4,088
59,000				
59,000	59,100	4,405	3,787	4,096
59,100	59,200	4,414	3,795	4,105
59,200	59,300	4,422	3,804	4,113
59,300	59,400	4,431	3,812	4,122
59,400	59,500	4,439	3,821	4,130
59,500	59,600	4,448	3,829	4,139
59,600	59,700	4,456	3,838	4,147
59,700	59,800	4,465	3,846	4,156
59,800	59,900	4,473	3,855	4,164
59,900	60,000	4,482	3,863	4,173
60,000				
60,000	60,100	4,490	3,872	4,181
60,100	60,200	4,499	3,880	4,190
60,200	60,300	4,507	3,889	4,198
60,300	60,400	4,516	3,897	4,207
60,400	60,500	4,524	3,906	4,215
60,500	60,600	4,533	3,914	4,224
60,600	60,700	4,541	3,923	4,232
60,700	60,800	4,550	3,931	4,241
60,800	60,900	4,558	3,940	4,249
60,900	61,000	4,567	3,948	4,258
61,000				
61,000	61,100	4,575	3,957	4,266
61,100	61,200	4,584	3,965	4,275
61,200	61,300	4,592	3,974	4,283
61,300	61,400	4,601	3,982	4,292
61,400	61,500	4,609	3,991	4,300
61,500	61,600	4,618	3,999	4,309
61,600	61,700	4,626	4,008	4,317
61,700	61,800	4,635	4,016	4,326
61,800	61,900	4,643	4,025	4,334
61,900	62,000	4,652	4,033	4,343
62,000				
62,000	62,100	4,660	4,042	4,351
62,100	62,200	4,669	4,050	4,360
62,200	62,300	4,677	4,059	4,368
62,300	62,400	4,686	4,067	4,377
62,400	62,500	4,694	4,076	4,385
62,500	62,600	4,703	4,084	4,394
62,600	62,700	4,711	4,093	4,402
62,700	62,800	4,720	4,101	4,411
62,800	62,900	4,728	4,110	4,419
62,900	63,000	4,737	4,118	4,428

2006 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
63,000				
63,000	63,100	4,745	4,127	4,436
63,100	63,200	4,754	4,135	4,445
63,200	63,300	4,762	4,144	4,453
63,300	63,400	4,771	4,152	4,462
63,400	63,500	4,779	4,161	4,470
63,500	63,600	4,788	4,169	4,479
63,600	63,700	4,796	4,178	4,487
63,700	63,800	4,805	4,186	4,496
63,800	63,900	4,813	4,195	4,504
63,900	64,000	4,822	4,203	4,513
64,000				
64,000	64,100	4,830	4,212	4,521
64,100	64,200	4,839	4,220	4,530
64,200	64,300	4,847	4,229	4,538
64,300	64,400	4,856	4,237	4,547
64,400	64,500	4,864	4,246	4,555
64,500	64,600	4,873	4,254	4,564
64,600	64,700	4,881	4,263	4,572
64,700	64,800	4,890	4,271	4,581
64,800	64,900	4,898	4,280	4,589
64,900	65,000	4,907	4,288	4,598
65,000				
65,000	65,100	4,915	4,297	4,606
65,100	65,200	4,924	4,305	4,615
65,200	65,300	4,932	4,314	4,623
65,300	65,400	4,941	4,322	4,632
65,400	65,500	4,949	4,331	4,640
65,500	65,600	4,958	4,339	4,649
65,600	65,700	4,966	4,348	4,657
65,700	65,800	4,975	4,356	4,666
65,800	65,900	4,983	4,365	4,674
65,900	66,000	4,992	4,373	4,683
66,000				
66,000	66,100	5,000	4,382	4,691
66,100	66,200	5,009	4,390	4,700
66,200	66,300	5,017	4,399	4,708
66,300	66,400	5,026	4,407	4,717
66,400	66,500	5,034	4,416	4,725
66,500	66,600	5,043	4,424	4,734
66,600	66,700	5,051	4,433	4,742
66,700	66,800	5,060	4,441	4,751
66,800	66,900	5,068	4,450	4,759
66,900	67,000	5,077	4,458	4,768
67,000				
67,000	67,100	5,085	4,467	4,776
67,100	67,200	5,094	4,475	4,785
67,200	67,300	5,102	4,484	4,793
67,300	67,400	5,111	4,492	4,802
67,400	67,500	5,119	4,501	4,810
67,500	67,600	5,128	4,509	4,819
67,600	67,700	5,136	4,518	4,827
67,700	67,800	5,145	4,526	4,836
67,800	67,900	5,153	4,535	4,844
67,900	68,000	5,162	4,543	4,853
68,000				
68,000	68,100	5,170	4,552	4,861
68,100	68,200	5,179	4,560	4,870
68,200	68,300	5,187	4,569	4,878
68,300	68,400	5,196	4,577	4,887
68,400	68,500	5,204	4,586	4,895
68,500	68,600	5,213	4,594	4,904
68,600	68,700	5,221	4,603	4,912
68,700	68,800	5,230	4,611	4,921
68,800	68,900	5,238	4,620	4,929
68,900	69,000	5,247	4,628	4,938
69,000				
69,000	69,100	5,255	4,637	4,946
69,100	69,200	5,264	4,645	4,955
69,200	69,300	5,272	4,654	4,963
69,300	69,400	5,281	4,662	4,972
69,400	69,500	5,289	4,671	4,980
69,500	69,600	5,298	4,679	4,989
69,600	69,700	5,306	4,688	4,997
69,700	69,800	5,315	4,696	5,006
69,800	69,900	5,323	4,705	5,014
69,900	70,000	5,332	4,713	5,023

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
70,000				
70,000	70,100	5,340	4,722	5,031
70,100	70,200	5,349	4,730	5,040
70,200	70,300	5,357	4,739	5,048
70,300	70,400	5,366	4,747	5,057
70,400	70,500	5,374	4,756	5,065
70,500	70,600	5,383	4,764	5,074
70,600	70,700	5,391	4,773	5,082
70,700	70,800	5,400	4,781	5,091
70,800	70,900	5,408	4,790	5,099
70,900	71,000	5,417	4,798	5,108
71,000				
71,000	71,100	5,425	4,807	5,116
71,100	71,200	5,434	4,815	5,125
71,200	71,300	5,442	4,824	5,133
71,300	71,400	5,451	4,832	5,142
71,400	71,500	5,459	4,841	5,150
71,500	71,600	5,468	4,849	5,159
71,600	71,700	5,476	4,858	5,167
71,700	71,800	5,485	4,866	5,176
71,800	71,900	5,493	4,875	5,184
71,900	72,000	5,502	4,883	5,193
72,000				
72,000	72,100	5,510	4,892	5,201
72,100	72,200	5,519	4,900	5,210
72,200	72,300	5,527	4,909	5,218
72,300	72,400	5,536	4,917	5,227
72,400	72,500	5,544	4,926	5,235
72,500	72,600	5,553	4,934	5,244
72,600	72,700	5,561	4,943	5,252
72,700	72,800	5,570	4,951	5,261
72,800	72,900	5,578	4,960	5,269
72,900	73,000	5,587	4,968	5,278
73,000				
73,000	73,100	5,595	4,977	5,286
73,100	73,200	5,604	4,985	5,295
73,200	73,300	5,612	4,994	5,303
73,300	73,400	5,621	5,002	5,312
73,400	73,500	5,629	5,011	5,320
73,500	73,600	5,638	5,019	5,329
73,600	73,700	5,646	5,028	5,337
73,700	73,800	5,655	5,036	5,346
73,800	73,900	5,663	5,045	5,354
73,900	74,000	5,672	5,053	5,363
74,000				
74,000	74,100	5,680	5,062	5,371
74,100	74,200	5,689	5,070	5,380
74,200	74,300	5,697	5,079	5,388
74,300	74,400	5,706	5,087	5,397
74,400	74,500	5,714	5,096	5,405
74,500	74,600	5,723	5,104	5,414
74,600	74,700	5,731	5,113	5,422
74,700	74,800	5,740	5,121	5,431
74,800	74,900	5,748	5,130	5,439
74,900	75,000	5,757	5,138	5,448
75,000				
75,000	75,100	5,765	5,147	5,456
75,100	75,200	5,774	5,155	5,465
75,200	75,300	5,782	5,164	5,473
75,300	75,400	5,791	5,172	5,482
75,400	75,500	5,799	5,181	5,490
75,500	75,600	5,808	5,189	5,499
75,600	75,700	5,816	5,198	5,507
75,700	75,800	5,825	5,206	5,516
75,800	75,900	5,833	5,215	5,524
75,900	76,000	5,842	5,223	5,533
76,000				
76,000	76,100	5,850	5,232	5,541
76,100	76,200	5,859	5,240	5,550
76,200	76,300	5,867	5,249	5,558
76,300	76,400	5,876	5,257	5,567
76,400	76,500	5,884	5,266	5,575
76,500	76,600	5,893	5,274	5,584
76,600	76,700	5,901	5,283	5,592
76,700	76,800	5,910	5,291	5,601
76,800	76,900	5,918	5,300	5,609
76,900	77,000	5,927	5,308	5,618

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
77,000				
77,000	77,100	5,935	5,317	5,626
77,100	77,200	5,944	5,325	5,635
77,200	77,300	5,952	5,334	5,643
77,300	77,400	5,961	5,342	5,652
77,400	77,500	5,969	5,351	5,660
77,500	77,600	5,978	5,359	5,669
77,600	77,700	5,986	5,368	5,677
77,700	77,800	5,995	5,376	5,686
77,800	77,900	6,003	5,385	5,694
77,900	78,000	6,012	5,393	5,703
78,000				
78,000	78,100	6,020	5,402	5,711
78,100	78,200	6,029	5,410	5,720
78,200	78,300	6,037	5,419	5,728
78,300	78,400	6,046	5,427	5,737
78,400	78,500	6,054	5,436	5,745
78,500	78,600	6,063	5,444	5,754
78,600	78,700	6,071	5,453	5,762
78,700	78,800	6,080	5,461	5,771
78,800	78,900	6,088	5,470	5,779
78,900	79,000	6,097	5,478	5,788
79,000				
79,000	79,100	6,105	5,487	5,796
79,100	79,200	6,114	5,495	5,805
79,200	79,300	6,122	5,504	5,813
79,300	79,400	6,131	5,512	5,822
79,400	79,500	6,139	5,521	5,830
79,500	79,600	6,148	5,529	5,839
79,600	79,700	6,156	5,538	5,847
79,700	79,800	6,165	5,546	5,856
79,800	79,900	6,173	5,555	5,864
79,900	80,000	6,182	5,563	5,873
80,000				
80,000	80,100	6,190	5,572	5,881
80,100	80,200	6,199	5,580	5,890
80,200	80,300	6,207	5,589	5,898
80,300	80,400	6,216	5,597	5,907
80,400	80,500	6,224	5,606	5,915
80,500	80,600	6,233	5,614	5,924
80,600	80,700	6,241	5,623	5,932
80,700	80,800	6,250	5,631	5,941
80,800	80,900	6,258	5,640	5,949
80,900	81,000	6,267	5,648	5,958
81,000				
81,000	81,100	6,275	5,657	5,966
81,100	81,200	6,284	5,665	5,975
81,200	81,300	6,292	5,674	5,983
81,300	81,400	6,301	5,682	5,992
81,400	81,500	6,309	5,691	6,000
81,500	81,600	6,318	5,699	6,009
81,600	81,700	6,326	5,708	6,017
81,700	81,800	6,335	5,716	6,026
81,800	81,900	6,343	5,725	6,034
81,900	82,000	6,352	5,733	6,043
82,000				
82,000	82,100	6,360	5,742	6,051
82,100	82,200	6,369	5,750	6,060
82,200	82,300	6,377	5,759	6,068
82,300	82,400	6,386	5,767	6,077
82,400	82,500	6,394	5,776	6,085
82,500	82,600	6,403	5,784	6,094
82,600	82,700	6,411	5,793	6,102
82,700	82,800	6,420	5,801	6,111
82,800	82,900	6,428	5,810	6,119
82,900	83,000	6,437	5,818	6,128
83,000				
83,000	83,100	6,445	5,827	6,136
83,100	83,200	6,454	5,835	6,145
83,200	83,300	6,462	5,844	6,153
83,300	83,400	6,471	5,852	6,162
83,400	83,500	6,479	5,861	6,170
83,500	83,600	6,488	5,869	6,179
83,600	83,700	6,496	5,878	6,187
83,700	83,800	6,505	5,886	6,196
83,800	83,900	6,513	5,895	6,204
83,900	84,000	6,522	5,903	6,213

2006 MAINE INCOME TAX TABLE

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
84,000				
84,000	84,100	6,530	5,912	6,221
84,100	84,200	6,539	5,920	6,230
84,200	84,300	6,547	5,929	6,238
84,300	84,400	6,556	5,937	6,247
84,400	84,500	6,564	5,946	6,255
84,500	84,600	6,573	5,954	6,264
84,600	84,700	6,581	5,963	6,272
84,700	84,800	6,590	5,971	6,281
84,800	84,900	6,598	5,980	6,289
84,900	85,000	6,607	5,988	6,298
85,000				
85,000	85,100	6,615	5,997	6,306
85,100	85,200	6,624	6,005	6,315
85,200	85,300	6,632	6,014	6,323
85,300	85,400	6,641	6,022	6,332
85,400	85,500	6,649	6,031	6,340
85,500	85,600	6,658	6,039	6,349
85,600	85,700	6,666	6,048	6,357
85,700	85,800	6,675	6,056	6,366
85,800	85,900	6,683	6,065	6,374
85,900	86,000	6,692	6,073	6,383
86,000				
86,000	86,100	6,700	6,082	6,391
86,100	86,200	6,709	6,090	6,400
86,200	86,300	6,717	6,099	6,408
86,300	86,400	6,726	6,107	6,417
86,400	86,500	6,734	6,116	6,425
86,500	86,600	6,743	6,124	6,434
86,600	86,700	6,751	6,133	6,442
86,700	86,800	6,760	6,141	6,451
86,800	86,900	6,768	6,150	6,459
86,900	87,000	6,777	6,158	6,468
87,000				
87,000	87,100	6,785	6,167	6,476
87,100	87,200	6,794	6,175	6,485
87,200	87,300	6,802	6,184	6,493
87,300	87,400	6,811	6,192	6,502
87,400	87,500	6,819	6,201	6,510
87,500	87,600	6,828	6,209	6,519
87,600	87,700	6,836	6,218	6,527
87,700	87,800	6,845	6,226	6,536
87,800	87,900	6,853	6,235	6,544
87,900	88,000	6,862	6,243	6,553
88,000				
88,000	88,100	6,870	6,252	6,561
88,100	88,200	6,879	6,260	6,570
88,200	88,300	6,887	6,269	6,578
88,300	88,400	6,896	6,277	6,587
88,400	88,500	6,904	6,286	6,595
88,500	88,600	6,913	6,294	6,604
88,600	88,700	6,921	6,303	6,612
88,700	88,800	6,930	6,311	6,621
88,800	88,900	6,938	6,320	6,629
88,900	89,000	6,947	6,328	6,638
89,000				
89,000	89,100	6,955	6,337	6,646
89,100	89,200	6,964	6,345	6,655
89,200	89,300	6,972	6,354	6,663
89,300	89,400	6,981	6,362	6,672
89,400	89,500	6,989	6,371	6,680
89,500	89,600	6,998	6,379	6,689
89,600	89,700	7,006	6,388	6,697
89,700	89,800	7,015	6,396	6,706
89,800	89,900	7,023	6,405	6,714
89,900	90,000	7,032	6,413	6,723
90,000				
90,000	90,100	7,040	6,422	6,731
90,100	90,200	7,049	6,430	6,740
90,200	90,300	7,057	6,439	6,748
90,300	90,400	7,066	6,447	6,757
90,400	90,500	7,074	6,456	6,765
90,500	90,600	7,083	6,464	6,774
90,600	90,700	7,091	6,473	6,782
90,700	90,800	7,100	6,481	6,791
90,800	90,900	7,108	6,490	6,799
90,900	91,000	7,117	6,498	6,808

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
91,000				
91,000	91,100	7,125	6,507	6,816
91,100	91,200	7,134	6,515	6,825
91,200	91,300	7,142	6,524	6,833
91,300	91,400	7,151	6,532	6,842
91,400	91,500	7,159	6,541	6,850
91,500	91,600	7,168	6,549	6,859
91,600	91,700	7,176	6,558	6,867
91,700	91,800	7,185	6,566	6,876
91,800	91,900	7,193	6,575	6,884
91,900	92,000	7,202	6,583	6,893
92,000				
92,000	92,100	7,210	6,592	6,901
92,100	92,200	7,219	6,600	6,910
92,200	92,300	7,227	6,609	6,918
92,300	92,400	7,236	6,617	6,927
92,400	92,500	7,244	6,626	6,935
92,500	92,600	7,253	6,634	6,944
92,600	92,700	7,261	6,643	6,952
92,700	92,800	7,270	6,651	6,961
92,800	92,900	7,278	6,660	6,969
92,900	93,000	7,287	6,668	6,978
93,000				
93,000	93,100	7,295	6,677	6,986
93,100	93,200	7,304	6,685	6,995
93,200	93,300	7,312	6,694	7,003
93,300	93,400	7,321	6,702	7,012
93,400	93,500	7,329	6,711	7,020
93,500	93,600	7,338	6,719	7,029
93,600	93,700	7,346	6,728	7,037
93,700	93,800	7,355	6,736	7,046
93,800	93,900	7,363	6,745	7,054
93,900	94,000	7,372	6,753	7,063
94,000				
94,000	94,100	7,380	6,762	7,071
94,100	94,200	7,389	6,770	7,080
94,200	94,300	7,397	6,779	7,088
94,300	94,400	7,406	6,787	7,097
94,400	94,500	7,414	6,796	7,105
94,500	94,600	7,423	6,804	7,114
94,600	94,700	7,431	6,813	7,122
94,700	94,800	7,440	6,821	7,131
94,800	94,900	7,448	6,830	7,139
94,900	95,000	7,457	6,838	7,148
95,000				
95,000	95,100	7,465	6,847	7,156
95,100	95,200	7,474	6,855	7,165
95,200	95,300	7,482	6,864	7,173
95,300	95,400	7,491	6,872	7,182
95,400	95,500	7,499	6,881	7,190
95,500	95,600	7,508	6,889	7,199
95,600	95,700	7,516	6,898	7,207
95,700	95,800	7,525	6,906	7,216
95,800	95,900	7,533	6,915	7,224
95,900	96,000	7,542	6,923	7,233

If Line 19 Form 1040ME is:		And Your Filing Status is:		
At Least	But Less Than	Single or Married-Filing Separately	Married Filing Jointly*	Head of Household
Your Tax is:				
96,000				
96,000	96,100	7,550	6,932	7,241
96,100	96,200	7,559	6,940	7,250
96,200	96,300	7,567	6,949	7,258
96,300	96,400	7,576	6,957	7,267
96,400	96,500	7,584	6,966	7,275
96,500	96,600	7,593	6,974	7,284
96,600	96,700	7,601	6,983	7,292
96,700	96,800	7,610	6,991	7,301
96,800	96,900	7,618	7,000	7,309
96,900	97,000	7,627	7,008	7,318
97,000				
97,000	97,100	7,635	7,017	7,326
97,100	97,200	7,644	7,025	7,335
97,200	97,300	7,652	7,034	7,343
97,300	97,400	7,661	7,042	7,352
97,400	97,500	7,669	7,051	7,360
97,500	97,600	7,678	7,059	7,369
97,600	97,700	7,686	7,068	7,377
97,700	97,800	7,695	7,076	7,386
97,800	97,900	7,703	7,085	7,394
97,900	98,000	7,712	7,093	7,403
98,000				
98,000	98,100	7,720	7,102	7,411
98,100	98,200	7,729	7,110	7,420
98,200	98,300	7,737	7,119	7,428
98,300	98,400	7,746	7,127	7,437
98,400	98,500	7,754	7,136	7,445
98,500	98,600	7,763	7,144	7,454
98,600	98,700	7,771	7,153	7,462
98,700	98,800	7,780	7,161	7,471
98,800	98,900	7,788	7,170	7,479
98,900	99,000	7,797	7,178	7,488
99,000				
99,000	99,100	7,805	7,187	7,496
99,100	99,200	7,814	7,195	7,505
99,200	99,300	7,822	7,204	7,513
99,300	99,400	7,831	7,212	7,522
99,400	99,500	7,839	7,221	7,530
99,500	99,600	7,848	7,229	7,539
99,600	99,700	7,856	7,238	7,547
99,700	99,800	7,865	7,246	7,556
99,800	99,900	7,873	7,255	7,564
99,900	100,000	7,882	7,263	7,573
100,000 and over		7,886 plus 8.5% of excess over \$100,000	7,267 plus 8.5% of excess over \$100,000	7,577 plus 8.5% of excess over \$100,000

2006 TAX RATE SCHEDULES

For Single Individual and Married Person Filing Separate Return

If the taxable income on 1040ME, line 19 is:

Less than \$4,550

\$ 4,550	but less than	\$ 9,100
\$ 9,100	but less than	\$ 18,250
\$ 18,250	or more	

The Tax is:

2.0% of the taxable income

\$ 91	plus 4.5% of excess over	\$ 4,550
\$ 296	plus 7.0% of excess over	\$ 9,100
\$ 937	plus 8.5% of excess over	\$ 18,250

For Unmarried or Legally Separated Individuals Filing as Heads of Households

If the taxable income on 1040ME, line 19 is:

Less than \$6,850

\$ 6,850	but less than	\$ 13,650
\$ 13,650	but less than	\$ 27,400
\$ 27,400	or more	

The Tax is:

2.0% of the taxable income

\$ 137	plus 4.5% of excess over	\$ 6,850
\$ 443	plus 7.0% of excess over	\$ 13,650
\$1,406	plus 8.5% of excess over	\$ 27,400

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income on 1040ME, line 19 is:

Less than \$9,150

\$ 9,150	but less than	\$ 18,250
\$ 18,250	but less than	

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Get your refund in as little as 7 days when Direct Deposit is used.

It's easy to file and pay electronically.
PINs and signature documents not needed.



I-FILE – Free Internet filing at: www.maine.gov/revenue. You fill out the information, we do the calculations. **NOTE:** 2006 Nonresidents of Maine may only use I-file if Maine income tax is **zero** before claiming the nonresident credit OR all income is from Maine-sources and you do not need to complete Schedule NR.

Not Online? No problem! Free internet access is available at most local libraries in Maine. See your librarian for details about free internet access.

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E-FILE – See your tax preparer or, if you purchased tax preparation software, just follow the software's instructions.



EZ-PAY – Pay your tax online quickly and easily. For your convenience, payments may be scheduled in advance and will automatically be withdrawn from your account on the payment date you select. Pre-register online with personal and bank account information. **NOTE:** EZ-Pay does not replace the requirement to file a Maine income tax return.

- ▶ Refunds in as little as 7 days with direct deposit to your bank account - and only 14 days or less with paper checks.
- ▶ 100% paperless, saves taxpayer dollars.
- ▶ Electronic payments.
- ▶ File now, pay later. Delay your payment until April 17, 2007.
- ▶ Join over 264,000 taxpayers using *FastFile*.

For more information, see www.maine.gov/revenue



FEDERAL INCOME TAX INFORMATION:

For more information on federal income tax, electronic filing and forms: Call the Internal Revenue Service (IRS) at (800) 829-1040 or see the IRS web site at www.irs.gov.